

Standard Meal Allowance Rate Sheet

The IRS allows child care providers to use a standard meal allowance rate for food deductions **OR** actual food costs.

Use of these rates implies that you have accurate records of each breakfast, lunch, snack and dinner served to your day care children. This does not eliminate ALL record keeping requirements. Non-food supplies, such as paper supplies, cleaning supplies and bleach, craft supplies, aluminum foil and plastic wrap, are not covered by the food reimbursement and receipts would need to be kept regarding those expenses.

The IRS has published **child care standard meal allowance rates** as follows:

	7/1/19 - 6/30/2020 except AK and HI	7/1/2018 - 6/30/2019 except AK and HI
Breakfast	\$ 1.33	\$ 1.31
Lunch / Supper	\$ 2.49	\$ 2.46
Snack	\$ 0.74	\$ 0.73

You are entitled to deduct as food costs on your tax return up to 1 breakfast, 1 lunch, 1 supper, and 3 snacks per day, per child, if you serve them.

Number of Meals Served for Child Care and Family for the YEAR

	Children	Family	Total
Breakfast			
Morning Snack			
Lunch			
Afternoon Snack			
Dinner			
Evening Snack			
Total Meals Served for the YEAR			

Cost of Food and Supplies for Child Care and Family

	Food		Supplies		Total	
	Shared	100% Child Care	Shared	100% Child Care	Shared	100% Child Care
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total Costs for the YEAR						

Note: you do not need to provide totals by month if you do not have them available

Family means parents, children and any other meals to friends/extended family provided.

Children means those children for which services are being provided thru your child care business.