Standard Meal and Snack Rates[1]
for Daycare Providers in Michigan
(and All Other States Other than Alaska and Hawaii)

Tax Year	Breakfast	Lunch	Dinner	Snack
2025	$1.66	$3.15	$3.15	$0.93
2024	$1.65	$3.12	$3.12	$0.93
2023	$1.66	$3.04	$3.04	$0.97
2022	$1.40	$2.63	$2.63	$0.78
2021	$1.39	$2.61	$2.61	$0.78
2020	$1.33	$2.49	$2.49	$0.74
2019	$1.31	$2.46	$2.46	$0.73
2018	$1.31	$2.46	$2.46	$0.73
2017	$1.31	$2.46	$2.46	$0.73
2016	$1.32	$2.48	$2.48	$0.74
2015	$1.31	$2.47	$2.47	$0.73
2014	$1.28	$2.40	$2.40	$0.71

The rates can also be found in IRS Publication 587, Business Use of Your Home, for each tax year.

[1]The applicable rates for a tax year are the Child and Adult Care Food Program (CACFP) reimbursement rates in effect on December 31 of the prior year.

https://www.fns.usda.gov/cacfp/reimbursement-rates

- The taxpayer can use the standard meal and snack rates **for a maximum of one breakfast, one lunch, one dinner, and three snacks per eligible child per day**.

- If the taxpayer uses the standard meal and snack rates, **they must maintain records** to substantiate the computation of the total amount deducted for the cost of food provided to eligible children. The records kept should include the name of each child, dates and hours of attendance in the daycare, and the type and quantity of meals and snacks served. This information can be recorded in a log similar to the one on the next page, *Family Daycare Provider Meal and Snack Log* .

- The standard **meal and snack rates include beverages**.

Exhibit A. **Family Daycare Provider Meal and Snack Log**

Name of Provider _____

Week of _____ Year_____

Keep For Your Records

Child's Name	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Totals
	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Number served: _____ Breakfasts: _____ Lunches: _____ Dinners: _____ Snacks: _____
	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Number served: _____ Breakfasts: _____ Lunches: _____ Dinners: _____ Snacks: _____
	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Number served: _____ Breakfasts: _____ Lunches: _____ Dinners: _____ Snacks: _____
	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Hours of attendance: ____ ☐ Bkfst ☐ Snack ☐ Lunch ☐ Snack ☐ Dinner ☐ Snack	Number served: _____ Breakfasts: _____ Lunches: _____ Dinners: _____ Snacks: _____