

**Christmas party on
employer premises on a
weekday**

Employees	Yes	No	No
Associates of employee (spouses etc.)	If \$300 or less per head	If \$300 or more per head	If \$300 or more per head
Customers	N/A	No	No

**Christmas party (employer
premises on a weekend
or external venue)**

Employees	If \$300 or less per head	If \$300 or more per head	If \$300 or more per head
Associates (spouses etc.)	If \$300 or less per head	If \$300 or more per head	If \$300 or more per head
Customers	N/A	No	No

**Christmas gifts (assuming
the gift doesn't involve
entertainment)**

Employees	If \$300 or less per head	Yes	Yes
Associates	If \$300 or less per head	Yes	Yes
Customers	N/A	Yes	Yes

**Christmas lunch with
customer at external
venue**

Employees	If \$300 or less per head	If \$300 or more per head	If \$300 or more per head
Associates (spouses etc.)	If \$300 or less per head	If \$300 or more per head	If \$300 or more per head
Customers	N/A	No	No