



AUDIT SERVICES

CATERING & MOBILE FOOD SERVICES

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Catering & Mobile Food Services	Tax Type:	Sales & Use Tax
Brief Description:	Catering & Mobile Food Services Tax Matrix	Issuance Date:	10-24-2022
		Revision Date:	08-20-2026

The taxability of sales and purchases of tangible personal property and labor services by catering and mobile food services are summarized below. While this document provides general information as to the taxability of sales and purchases of tangible personal property and labor services by businesses in the catering and mobile food services industry, it may not necessarily cover every situation as the taxability may depend on facts and circumstances around the specific transaction. Should a more definitive determination be desired, businesses may request a letter ruling from the Department. [MODOR Letter Ruling Page](#)

This list is not all-inclusive.

Missouri sales or use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Missouri sales or Missouri consumer's use tax must be paid to the vendor or accrued and remitted directly to the Missouri Department of Revenue. Purchases from Missouri vendors should be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Missouri consumer's use tax return.

Note: *Tips are the property of the employees to whom they are given and must be paid directly to those employees. Section 143.191.3(2) states in part "The amount to be withheld by an employer with respect to tips received by an employee in the course of the employee's employment shall be calculated based solely upon the amount of tips reported by the employee in a written statement furnished to the employer as required by subsection (a) of Section 6053 of the Internal Revenue Code of 1986, as amended, or, if greater, the amount of tips received by the employer and remitted to the employee."*

Sales by Catering & Mobile Food Services:	Taxable/Exempt
Sales of catered meals	Taxable
Separately stated price of catered meals	Taxable
Optional labor setup and take down at event location	Exempt
Mandatory labor setup and take down at event locations	Taxable
Optional charges for servers and bartenders	Exempt
Mandatory charges for servers and bartenders	Taxable

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Sales by Catering & Mobile Food Services (continued):	Taxable/Exempt
Rental of table and chairs where tax was paid at the time of purchase	Exempt
Rental of table and chairs where tax was not paid at the time of purchase	Taxable
Separately stated delivery of prepared meal, where delivery charge is usual and customary	Exempt
Mandatory gratuity where ALL of these conditions are met: (1) The gratuity is imposed only on large groups; (2) At least some of the gratuity money received is paid to the employees; (3) Missouri income tax is withheld from the employees for the aforementioned gratuity money	Exempt
Mandatory gratuity where at least one of these conditions exist: (1) The imposition of the gratuity is not limited to large groups; (2) All of the gratuity money is retained by the restaurant; (3) Missouri income tax is not withheld from employees on the gratuity amounts paid to them	Taxable
Mandatory gratuities imposed on all sales	Taxable
*Sales by food trucks	Taxable

***Food truck sales are taxable at full rate of where the truck is parked.**

Purchases by Catering & Mobile Food Services:	Taxable/Exempt
Food and drink to be sold at catering event or on food truck	Exempt
Tables and chairs to be rented to customers where tax was not paid on initial purchase	Exempt
Tables and chairs to be rented to customers where tax was paid on initial purchase	Taxable
Heat lamps, beverage dispensers, food serving baskets, platters, serving trays, soup warmers, punch bowls, hot food tables, and steam table pans	Taxable
Appliances and kitchen equipment including but not limited to: air-conditioners, microwaves, televisions, water heaters, ovens, stoves, refrigerators and freezers, coffee makers, mixers, sinks and dishwashers, pots, pans, mixing bowls, exhaust hoods, food processors, etc.	Taxable
Disposable eating utensils, plates, and napkins	Exempt
Plates and silverware	Taxable
Condiments to be used by customers	Exempt

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Purchases by Catering & Mobile Food Services (continued):	Taxable/Exempt
Menus, ashtrays, candles, candleholders, and condiment dispensers	Taxable
Prepared foods not sold to the public, complimentary, or given away	Taxable
Cloth tablecloths, cloth napkins, and napkin dispensers	Taxable
Paper products & containers consumed by the caterer or mobile food truck vendor	Taxable
Paper products & containers provided to customers with food and drink sales	Exempt
Utilities	Taxable
Uniforms	Taxable
POS systems, cash registers, register tapes, and customer tickets	Taxable
Streaming music services	Exempt
Candies & toothpicks provided to customers at no charge	Exempt
Janitorial supplies	Taxable
Trash & cleaning services	Exempt
Pest control services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Copiers, scanners, printers, and fax machines	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt

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Withholding Tax:	Taxable/Exempt
Wages and Salaries	Taxable
Tips reported by employees	Taxable
Tips paid through credit cards	Taxable
Tips collected as mandatory gratuities and reported as taxable wages on employees W-2 forms Note: A mandatory gratuity is a wage and not a tip	Taxable
Tips collected as mandatory gratuities and not paid to employees	Taxable