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The Three Martini Lunch Deduction

The other day, somebody reminded me of the fights between the IRS, the U.S. Congress and the White House (during President Carter's administration). The squabble was very upsetting to heavy drinkers and the restaurateurs. The big question was: Should the three-martini lunch remain deductible?

My answer was that it will always be deductible, regardless of any tax law changes.

In my office I see evidence for it every day. Listen to my next patient and judge for yourself. His name is Harry, and he's a 53-year-old executive. His wife Helen insisted that he see me because she is worried that he might be an alcoholic.

"Doctor," Harry begins tentatively, "my wife is worried because I drink martinis at lunch. I have explained to her why there is nothing wrong with that – I drink with colleagues, and we talk business. Besides," he concludes, making an effort at humor. "It's one of the few tax deductions we have left."

"Harry, how many martinis do you have at lunch?"

"I have one – while we order lunch. Sometimes I have another one."

"Sometimes?" I ask.

"Doctor," he leans back and gives me a quizzical look. "You are starting to sound like my wife . . . All right, most of the time I have two."

"Do you every have a double?" I ask.

"Well, sometimes I've had a double – but only if I've had a tough morning."

"So, you are, in effect, a three-martini-lunch drinker?"

Harry sighs and looks away. "Well, I guess that's closer to being accurate."

Since I've never seen a martini-lunch drinker who is a teetotaler the rest of day, I probe further.

"Harry, what do you drink right after work?"

"Well, I usually have one at Joe's Bar with the boys – after a rough day," he adds.

"One?"

"Usually. Sometimes I have two," Harry concedes.

"Do you have any drinks on the commuter train?"

"Only if I run into acquaintances. You know, social drinking."

"How often is that?"

"All right" Harry is getting exasperated. "I usually have one on the train. What do you want me to do? Be unsociable?"

"Harry," I say, trying to calm him down. "In order for us to figure out if you have a problem, we have to be honest. What do you drink when you get home?"

"I have a martini with Helen before dinner." He smiles patronizingly. "Actually, she drinks white wine. So I keep her company with my martini."

"What do you drink during dinner?"

"I told you. She is a white-wine freak. So we split a bottle of wine."

"You split the wine evenly?" I ask.

"Well, I usually have most of it."

"What do you have for a nightcap?"

"I have a brandy. But only if I'm still edgy."

I glance at my tally sheet. "Harry, you have about eight drinks and the better part of a bottle of wine five days a week."

Harry is pale and sweaty. "I never added it up like this. I, ah, I guess it's been creeping up on me slowly . . . Looks like I'm hitting it pretty hard. Could there be any damage from that amount of drinking?"

"The lab tests will tell us," I reply. "But clinically, it appears that you are drinking too much. I want to see you again next Monday. Oh, and ask Helen to come along."

Since three-martini-lunch drinkers don't abstain on weekends, I already know that his total weekly intake must be very high; and that means damage to one or more of the following organs: stomach, liver, brain, bone marrow, heart or pancreas.

If you want hard data on heavy drinking – look at life insurance actuarial tables. They show that heavy drinkers die 12 years before their time. So, make no mistake about it. The three-martini lunch always has been – and always will be – deductible. Maybe not from your taxes, but always from your life.

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