Top 10 Restaurant Topics in 2025

We've talked to clients, attended conferences, read the latest restaurant news, and surrounded ourselves with a network of restaurant professionals who share our commitment to the industry. Below is what we've determined to be the Top 10 Restaurant Topics in 2025. Let us help you overcome these challenges. Empower your growth today when you consult with a GBQ restaurant industry expert.



Economic Uncertainty and Inflation - Inflation continues to impact consumers' discretionary income. To retain customers, restaurateurs need to balance increasing costs while maintaining attractive pricing and menu value. Additionally, restauranteurs face challenges with controlling operating expenses, such as insurance costs.



Maintaining and Improving Traffic Count – In addition to pricing decisions, restaurants must prioritize exceptional customer service to attract and retain patrons through personalized experiences, staff training, loyalty programs, community engagement, and technology integration (e.g., mobile ordering and online reservations).



Rising Food Costs and Supply Chain Disruptions – Inflation and supply chain disruptions are expected to affect food costs, making menu pricing more volatile. Furthermore, potential tariffs enacted on imported goods can significantly affect food prices and overall profitability. Restaurants may need to adjust their sourcing strategies or innovate to maintain profitability.



Labor Shortage/Talent Retention - Improvements have been made to combat labor shortages; however, attracting and retaining talent is critical for a successful year. Potential shifts in immigration policies, such as stricter visa restrictions or enforcement of labor laws, could exacerbate the industry's labor shortage, leading to higher wages for available workers. Rising wages, better benefits, and improved work environments will be key to attracting and keeping employees.



Tip Credit/Minimum Wage Laws Being Passed On State Levels – Many states are introducing bills to eliminate the reduced minimum wage for tipped employees. Employers will be required to pay all employees the same base state minimum wage and eliminate the lower tipped wage. These bills would also increase the base state minimum wage. Labor costs would increase dramatically should these bills pass. Some states and municipalities have already passed such bills.



Cyber Security Matters - Restaurants are prime targets for data theft including PCI data and data used for customer personalization. <u>Ransomware</u> and email compromise (wire fraud) impacts continue to rise. Web and mobile applications are a common weak point and frequent attack targets. And let us not forget <u>third-party vendor</u> risks, such as the NCR incident in 2023.



Technology Integration and Automation - AI and automation pose restaurant risks and opportunities. Adopting AI-driven ordering systems, robotic kitchen assistants, and automation for front-of-house operations will accelerate. Restaurants need to balance the benefits of efficiency with customer experience concerns.



Capitalization/TPR/Depreciation (Bonus/179) - As the bonus depreciation percentage continues to phase down each year, the Section 179 deduction and immediate expensing under the Tangible Property Regulations (TPR) have re-emerged as effective tax planning strategies. <u>Cost segregation studies</u> should also be evaluated to increase depreciation deductions.



Succession/Exit Planning and Execution – Planning and executing a successful sale (or purchase) of a business requires proper analysis of organizational structures, tax exposures, transaction costs, tax modeling/mitigation, and more. The lifetime estate tax exemption is set to expire at the end of 2025. Significant wealth (including business interests) requires careful tax planning for transitioning to the next generation.



Access To Capital To Support Future Growth – As interest rates continue to be much higher than in recent years, access to capital remains a challenge for future organic growth and acquisitions. Even with M&A deals expected to increase, the cost will significantly increase.



Relevant Brand Experience

GBQ's industry experience has led numerous restaurants to choose our firm as their advisor. The following is a select listing of restaurant clients served by GBQ team members:









Primary Aim,

a Wendy's franchisee

DONATOS

Every piece is important.

a Wendy's and Buffalo Wild Wings Franchisee

manna

a Panera Franchisee







BAGELS



Dustin Minton Director, Assurance & Business Advisory Services

- dminton@gbq.com
- 513.744.5073



Kari Maue Director, Assurance & Business Advisory Services

kmaue@gbq.com

• 513.290.4549



Director, Tax & Business Advisory Services

kunalan@gbq.com 614.947.5309

Ryan Kilpatrick Director, Tax & Business Advisory Services

rkilpatrick@gbq.com513.909.2230

Who is GBO?





