

SCHEDULING STAFF TO SALES

Knowledge series People & Organisation · volume 1 of 3

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Labour is the biggest cost in most hospitality businesses. Yet rotas are often written out of habit: the same team every day, however busy it is. This volume shows how to put hours where the revenue happens.

The conditions in your country

Figure in Ireland	Value	Source
Statutory minimum wage per hour, 2026	€14.15	[1]
VAT on food served / drinks	9% / 13.5% · 23%	[2]
Restaurant prices, 2019 to 2025	+ 28.1%	[3]

The statutory minimum wage of €14.15 per hour is only the floor for gross pay [1]. An hour of work costs the business much more than the hourly wage: employer contributions, holidays, sickness and public holidays are added on top.

The number that shows everything: revenue per labour hour

Model restaurant	Today	Target
Labour cost per productive hour	€28.00	€28.00
Labour hours per month	1,039	867
Labour cost ratio	42%	35%
Revenue per labour hour	€66.75	€80.00

With €69,375 monthly revenue and a 35% labour cost target, 867 hours are available. That is not a cost-cutting drive but a budget: every hour on the rota needs a reason.

Spreading the weekly rota by sales

Day	Share of sales	Revenue	Hours
Mon	8%	€1,281	16
Tue	10%	€1,601	20
Wed	12%	€1,921	24
Thu	14%	€2,241	28
Fri	20%	€3,202	40
Sat	22%	€3,522	44
Sun	14%	€2,241	28
Week	100%	€16,010	200

The daily shares of sales are model values. Use your own from the last eight weeks of till data. A minimum crew for safety and opening applies even on quiet days.

Good to know: staff meals

Canteen meals are tax-free where they are available to all staff. Since 1 October 2025 this also covers meals brought onto and eaten on the employer's premises, provided they are available to all staff. [\[4\]](#)

Five steps to a sales-based rota

- ☐ 01 Pull sales by weekday and hour from the till
Eight weeks is enough; leave out public holidays.
- ☐ 02 Set a labour cost target
Practice value for à la carte: 30 to 38% of net revenue.
- ☐ 03 Calculate the weekly hours budget
 $\text{Revenue} \times \text{target} \div \text{cost per hour}$.
- ☐ 04 Spread hours by share of sales, protect the minimum crew
Strengthen busy days, keep quiet days lean.
- ☐ 05 Compare plan and actual every week
Revenue per labour hour is the number that matters.

Your knowledge series

This guide is the first of three volumes on **People & Organisation**. Each volume builds on the one before: from understanding to applying to strategy.

Vol.	Title	Stage	Status
1	Scheduling staff to sales	Foundations	You are reading it - free
2	Onboard and keep: retaining your team	Deep dive	October 2027 · in the membership or €34 on its own
3	Leading in hospitality: roles, responsibility and rhythm	Masterclass	January 2029 · in the membership or €49 on its own

Coming in volume 2: Onboard and keep: retaining your team

- ☐ 01 A 30-day onboarding plan
- ☐ 02 What really keeps staff, and what it costs when they leave
- ☐ 03 Conversations that work: feedback, goals, development

Volume 3, Leading in hospitality: roles, responsibility and rhythm: Assign clear roles, hand over responsibility and give the business a rhythm that runs without you.

The membership: new know-how every month

Month in the quarter	What you receive
1	A new volume, deep dive or masterclass, with charts, worked examples and, for volume 3, an Excel tool
2	Practice sheet: a tool, calculation or checklist for the current volume, ready to use
3	A case from practice plus your country's latest figures: minimum wage, tax rates, cost trends

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Sources

- [1] WageIndicator: national minimum wage in Ireland from 1 January 2026.
- [2] vatupdate.com: Ireland 9% VAT on food services from 1 July 2026 (25 July 2026).
- [3] Eurostat: Harmonised Index of Consumer Prices, restaurants, cafés and the like (prc_hicp_aind, CP1111), annual averages 2019 and 2025.
- [4] Revenue: Tax and Duty Manual Part 05-01-01o, provision of staff meals, effective 1 October 2025 (Grant Thornton Ireland).

Bauch Food Concept practice values are labelled as such. They are guide values from consulting practice, not official limits. Worked examples use model figures adjusted to the local price level. All information without guarantee, as of October 2026. Statutory values may change. For tax and legal questions, please consult your tax adviser or lawyer.