

# Top 10 Restaurant Topics in 2026

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 2026. Let us help you overcome these challenges. Empower your growth today when you consult with a GBQ restaurant industry expert.

01

**Economic Uncertainty and Margin Protection** - Ongoing inflation, commodity volatility, and rising energy costs will continue to pressure margins. Restaurants will need to adapt pricing, control costs, and optimize menus to maintain margins, balancing operational efficiency with the shifting spending power and preferences of their customers.

02

**Traffic Count and Customer Retention** - Guest counts and frequency remain the primary revenue drivers. Households continue to face higher everyday costs, thereby reducing their discretionary income to spend on eating outside the home. Increased competition from convenience stores with attractive menu offerings continues. Operators must prioritize customer retention and personalization strategies that maximize consumer value, convenience, and experience rather than relying on margin-dilutive promotions.

03

**Cost and Supply Chain** - Commodity volatility, particularly in beef, continues to pressure margins, while global supply chains remain unpredictable. Operators need diversified suppliers, contract-based price protections, and contingency plans.

04

**Labor** - Wage inflation, labor shortages, and immigration policies continue to affect workforce availability, particularly for back-of-house and front-of-house roles. Restaurants are seeing hiring challenges, higher turnover, and operational strain as immigrant workers reduce participation due to enforcement or uncertainty.

While rising labor costs remain a concern, proposals to eliminate taxes on tips and overtime may help offset worker attrition by improving earnings without increasing employer wage expenses.

05

**One Big Beautiful Bill Act (OBBBA)** - The One Big Beautiful Bill Act delivers a major tax win for restaurants, unlocking 100% bonus depreciation expense, expanding interest expense deductions, and reducing taxes on tips and overtime. Together, these changes boost cash flow, reward hardworking staff, and free operators to reinvest and grow in uncertain times.

06

**Cybersecurity** - As digital ordering and personalization expand, cyber risk and payment security risks, and threats continue to grow. The more reliant on technology and AI restauranters continue to become, the bigger threat it becomes and the more important it is for leadership to have contingency plans in place should a security breach occur.

07

**Consumer Shifts** - Changing consumer preferences are reshaping menu and beverage demand. Increased use of GLP-1 medications, wellness-focused eating, and younger generations drinking less alcohol are influencing portion sizes, beverage selection, and caloric choices. At the same time, evolving governmental dietary guidance could continue to have an impact as new guidance is pushed out from the current administration.

08

**Access to Capital & Capital Markets** - Recent consolidation in banking may affect credit availability; therefore, proactive lender engagement is highly recommended. Interest rates continue to be higher than in the past, and more stringent underwriting guidelines have generally slowed growth and M&A activity. Growth decisions must clear higher return thresholds and factor in current debt service sustainability.

09

**Transformative Technology Operations** - Technology and AI will continue to reshape restaurant operations, with robots cooking fries, AI kiosks and voice assistants taking orders, and drive-thru sensors recognizing loyal customers for personalized offers. Restaurants continue to thrive through strategic use of AI that leverages these technologies and can reallocate human labor to higher-value tasks, reduce waste, and dynamically optimize quality, making AI a major driver of efficiency, customer experience, and profitability.

Adoption of restaurant-specific AI tools for forecasting, bookkeeping, cloud accounting and real-time financial reporting gains traction. Centralized systems and reporting tools help manage accounting, tax and financial data across multiple locations. Outsourced bookkeeping also continues to gain momentum.

10

**Current Industry Trends** - Restaurants are shifting to smaller, cost-efficient footprints focused more on delivery and carry-out, including modular and standalone builds that cut construction costs and speed openings. Hot concepts like chicken-centric menus, beverage-focused concepts, and niche comfort foods are thriving with lower overhead. These agile formats help operators serve evolving consumer preferences, reduce risk, and scale rapidly in dense and suburban markets alike, fueling growth without the expense of traditional full-service locations.

## 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:



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## Who is GBQ?



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**4**

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