

The Irish pub and restaurant cost sheet

The numbers that set your prices and your roster, on one page. Figures as published on 21 October 2026, with sources. From Tap & Pass Solutions, tapandpass.ie.

Staff

Item	Figure	What it means
Employer PRSI, Class A	9.15% up to €552 a week; 11.40% on the whole week above €552	One extra hour that crosses €552 can cost two to three times the hourly rate. Check before you add it.
National minimum wage	€14.15 an hour (2026)	Sunday premium, split shifts and tips are on top and set by contract or the Payment of Wages (Tips) Act.
Holiday pay	8% of hours worked (statutory minimum)	Budget it into every roster, not at year end.

Prices and VAT

Item	Figure	What it means
Food VAT	9% (reduced rate, reinstated 1 July 2026)	GP is worked out on the price before VAT. Divide a €19.50 dish by 1.09 first.
Drinks VAT	23%	Mixing food and drink on one GP target hides a weak bar margin. Track them apart.
Consumer prices, year to Sept 2026	All items +4.1%; restaurants and accommodation +3.5%; food +0.4%; alcoholic drinks +0.3%	Ingredient costs are fairly flat. This winter's price review is about wages, energy and rent.
VAT registration threshold (services)	€42,500 turnover a year	Below it you don't charge VAT. Above it you register and can reclaim VAT on costs.

Software and card costs

Item	Figure	What it means
OpenTable (Ireland)	Core €169/month, Pro €299/month, plus €1.50 per diner found through their network; one-year auto-renew	Own-site, phone and walk-in bookings carry no cover fee. Give 30 days' notice to stop renewal.
Square (Ireland)	1.75% + VAT in person (EU cards); restaurant plan free or €69/month per location	UK and non-EU cards cost 1.5% more. Know your card mix.
SumUp (Ireland)	1.69% pay-as-you-go, or 0.95% with Payments Plus at €19/month	Payments Plus pays for itself above about €2,600 of card sales a month.
Deputy rostering	\$5 to \$9 per user per month (USD); \$30/£20 monthly minimum	Small teams pay the minimum, so compare per-location prices too.

Licensing

The Sale of Alcohol Bill 2022 (standard pub hours 10:30am to 12:30am, annual late-bar permits, nightclubs to 6am) had made almost no progress in the Oireachtas as of mid-October 2026. Special Exemption Orders remain the route to trade later. LVA reports late-night openings continue to decline.

Two free tools: the €552 PRSI checker and the menu price calculator are at tapandpass.ie/tools.html. Weekly trade email: tapandpass.ie.

Sources: Revenue (PRSI and VAT); CSO Consumer Price Index September 2026; OpenTable Ireland plans; Square Ireland pricing; SumUp Ireland pricing; Deputy pricing; LVA; University Times 14 Oct 2026. A guide, not tax or legal advice. © 2026 Tap & Pass Solutions, Stuart Coleman, Dublin.