

Inventory audit: Masterrestaurant checklist vs the method that loses you money

By  **Diego F. Parra** · Updated 2026-10-26 · Costing & Finance

MASTERRESTAURANT®

Checklist

Auditoría de inventario: checklist Masterrestaurant vs el método que te pierde dinero

Método probado en +8.400 restaurantes · 43 países

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QUICK VERDICT

Traditional inventory audit—spreadsheets, point-in-time counts, late reports—loses between 2.1% and 3.8% of sales volume in undetected waste and actual vs theoretical cost deviations. Masterrestaurant flow automates counts with AI (OCR on BOH photos, live validation), closes daily without delay, and gives you real margin per dish within 12 hours.

The gain: recover 1.5–2.3 points of operating margin, reduce kitchen manager turnover (who see clear numbers before failure), and sleep knowing what happened in your cash yesterday.

✅ **Checklist** Actionable checklist with a measurable “done” criterion per item · 19 min read · 2026-10-26

A restaurant with 120 covers/day loses between USD 180 and USD 320 per month in invisible waste and cost tracking errors without automation. That money comes out of your pocket in ghost salaries, kitchen waste with no trace, and manual count mistakes.

Traditional control generates reports 3–5 days after close: when you see something blew up, 72 hours of operations have already bled. Masterrestaurant dashboard delivers real cost per dish by 8 am next day, with alerts if a section spikes 8% over threshold.

The differentiating criterion: it's not your fault your supplier sends broken bottles or your kitchen wastes an order. It IS your responsibility to know it live and adjust kitchen payroll, price, or the dish before it becomes habit.

SIDE-BY-SIDE COMPARISON

Inventory control: side-by-side comparison

	TRADITIONAL METHOD	MASTERRESTAURANT METHOD
Count frequency	✗ Monthly or quarterly (best case, weekly); blind operation between audits.	✓ Daily count per section with photo/AI. Trend line in dashboard flags deviations in 48h.
Waste detection	✗ Post-mortem discovery at close: 'missing 8 bottles of Fernet' after 30 days of operation, irreversible.	✓ Automatic alerts in 36h: if a section's theoretical consumption exceeds average +8%, notification to kitchen manager and owner.
Actual vs theoretical cost	✗ Calculated 2–3 times/year; usually 'adjusted to theoretical' because gap is opaque; reported margin ≠ actual margin gained.	✓ Each day close: inventory closes with section's real cost, compares to theoretical ceiling, deviation flagged in dashboard. Margin = real.
Audit responsibility	✗ Administrative manager (typically away from kitchen); sees numbers, not 300 BOH transactions that explain the figure.	✓ Kitchen manager (who cooks/sells) and owner (who decides); AI gives context for each surprise; learning is immediate.
Cost of human error	✗ Transcription error in 100 items × 1 audit/year = false margins, broken price decisions. Average: 2.1%–3.8% of sales in loss.	✓ OCR + automatic cross-validation; manual errors don't enter system; transcription risk ≈0. Margins are certain.

Put it to work in your restaurant: 21-day restaurant food cost challenge →

The first problem: between audits, your kitchen sells at theoretical cost with no idea

When you audit every 30 days, between one and the next your kitchen manager operates without data. If the beverage section lost 8% ten days ago and you discover it in 35 days, those 35 days of margin are already gone. The math is direct: 120 covers × USD 15 average beverage × 8% waste × 35 days = USD 5,040 you nev-

er recover. Masterrestaurant method detects that in 36 hours with automatic alerts, so kitchen manager adjusts behavior LIVE. This is not operational luxury; it is the difference between a kitchen that learns and one that works blind.

The second: transcription errors that travel 30 days inside your P&L

An assistant writes 45 conserves when there are actually 54. That number enters the system and travels a full month in your reports: theoretical cost of that section drops, kitchen manager misreads the signal, lowers prices when he should investigate, purchasing renegotiates with supplier over a problem that was actually transcription. At month close you see conserve margin was 28% when you expected 26%, but you do not know the error led to false decisions across 4 lines of operation.

Manual audit guarantees errors; automatic OCR on BOH photos plus cross-validation cuts transcription risk to nearly zero. Every error you prevent at this level adds cleaner decisions in price, menu, and purchasing.

The third: your kitchen manager sees reports without context and gets frustrated enough to quit

Monthly report arrives: 'actual cost 31.2% vs theoretical 28%.' Kitchen manager reads it without knowing WHAT caused the gap—technique waste? Broken supplier bottles? Data entry error?—and loses motivation. Understand the frustration of operating blind: sees something failed, does not know what, ends up quitting. Then you lose 5 to 8 years of experience, pay USD 5,000–8,000 in hiring and training, and new manager spends another 4 months learning YOUR specific system.

With live alerts and context for where each deviation happened, kitchen manager understands what occurred IN THE MOMENT and can adjust operation, supplier, or technique before it becomes habit. That operational education is the invisible lever that converts staff turnover into team stability.

The fourth: bottles without opening-date labels that oxidize and cost you hidden money

An open wine bottle 8 days old loses value from oxidation; worth 60% of what it was fresh. If you don't label WHEN it opened, you underestimate residual cost in inventory and your margin crumbles without understanding how. Diego has watched restaurants where the beverage section discarded oxidized wine every week without reporting it, and reported beverage margin sat 2.4 points above actual: fictitious numbers.

The fix is operational: date and time on every open bottle; if it exceeds 5 days, discard it or use for cooking (lower revenue, but certain). This simple log recovers USD 400 to USD 600 annually in VISIBLE waste that before disappeared into noise.

The fifth: the top 5 failures almost everyone makes, with their concrete dollar cost

NOT LOGGING CUSTOMER REJECTIONS SEPARATELY: customer rejects dish for kitchen error; system marks it 'normal sale' but cost went out. Invisible waste, fictitious margin. Annual impact: USD 800–1,200. OPEN BOTTLES WITHOUT DATE LABEL: oxidation and discard without traceability. USD 400–600/year. NOT AUDITING PURCHASES vs PHYSICAL INVENTORY: 12 bottles sent, 11 received; you don't report it; supplier invoices 12 and you lost 1 unseen. USD 600–1,500/year.

MIXING THEORETICAL COST WITH ARBITRARY ADJUSTMENTS: 'Today was weird, I'll report 2.5% instead of 3.2%.' Breaks causal chain; manager does not learn. USD 1,200–2,400/year in misplaced decisions. NOT HAVING COST CEILING PER SECTION: kitchen says 'I need USD 500 waste buffer'; invisible budget NOT pur-

sued. Actual margin 31% reported as 29% 'just in case.' USD 1,800–3,000/year in fictitiously low margins. These five alone cost you 6 to 8 margin points annually.

How to implement the checklist in real routine without admin burden?

Question almost everyone asks: 'If this takes 8 hours weekly, who does it?' Answer: it distributes. PHASE 1 (Physical inventory): kitchen manager + 1 assistant, 2 hours weekly, photograph each BOH section with date.

PHASE 2 (Theoretical cost close): admin or POS operator, 20 minutes daily, extract sales and compare to recipe. PHASE 3 (Waste audit): owner + kitchen manager, 45 minutes weekly, every Friday. PHASE 4 (Cash reconciliation): cashier + shift, 15 minutes daily, before leaving. PHASE 5 (Monthly analysis): owner + accountant, 2 hours, first 3 days of month. With Masterrestaurant, PHASES 2-4 automate almost entirely: photos + OCR + dashboard = 30 minutes of YOUR work, not 8 hours. Upfront time investment in calibration, then daily gain.

How to audit your checklist compliance with measurable evidence per item?

If you do not measure compliance, checklist becomes a document no one opens after week 2. Audit has three levels. LEVEL 1: weekly verification that each phase completed (was it counted?)

Logged? Cash closed?). Responsible party signs. LEVEL 2: sampling of data: take random section, verify BOH photo matches reported inventory; reconcile 3 recipes against actual sales tickets that week. LEVEL 3: variance and monthly trend. Is average weekly waste 1.2%? Within your ceiling per section (beverage 0.8%, kitchen 1.5%)? Did any section spike? Trend dashboard shows it ALL LIVE. Each audit leaves evidence: photos, numbers, investigated differences.

When your audits close with no surprise findings for 12 consecutive weeks, you will know the system has become habit.

WHY TRADITIONAL INVENTORY CONTROL COSTS YOU 6–8 CASH POINTS A YEAR?

****Operational blindness:** Between audits, your kitchen sells at theoretical cost without knowing if yesterday's waste persists. If a beverage section loses 8% but you discover it in 35 days, those 35 days are already gifted away.**

Math: 120 covers × 15 USD avg beverage × 8% × 35 days = USD 5,040 in margin you never recover. ****Undetected cascading errors:**** An assistant transcribes a conserve count wrong (enters 45 instead of 54). That error travels 30 days in your reports until you see it. Your dish price drops, kitchen manager blames the supplier, purchasing renegotiates poorly.

Cost of that confusion: mispaced decisions for a month. ****Lack of criterion in kitchen:**** Kitchen manager sees a monthly report stating 'actual cost 31.2% vs theoretical 28%'; without context of WHAT caused that, he misreads the signal.

WHY TRADITIONAL INVENTORY CONTROL COSTS YOU 6–8 CASH POINTS A YEAR — in practice?

Was it waste? Theft? Entry error? Understand the frustration: operates blind, sees failure, quits. You lose expertise + onboarding time for replacement. **Menu decisions held hostage: You don't know which dish truly generates 32% cost vs which you think does.**

Try to trim the menu without real data. Cut the wrong dish, lose customers, new dish costs even worse. Cycle of blind decisions. ****Falsely reported margins:**** At year-end, you 'adjust to theoretical cost' (common practice): report 34% margin instead of actual 31.2%. You think you earned more than you did. When cash month comes tight, you're surprised; too late to adjust operations.

POINT BY POINT

RESULTS COMPARISON

WASTE DETECTION SPEED

A · TRADITIONAL METHOD Traditional: 30

days (monthly audit); meanwhile, operation runs unknowing of issue.

B · MASTERRESTAURANT Masterrestaurant:

36 hours with automatic alerts; you intervene in time.

Verdict: MR wins by 25 days anticipation. In those 25 days, you avoid reverse-price decisions, delay in kitchen training, turnover of frustrated managers. Cost avoided: 2,000–4,000 USD per late-detection instance.

MARGIN REPORTING ACCURACY

A · TRADITIONAL METHOD Traditional:

lump-sum adjustments at close, margins that DON'T reflect real operations, expansion decisions based on false numbers.

B · MASTERRESTAURANT Masterrestaurant:

each difference has item and cause, margin = what you actually earned, decisions from kitchen floor.

Verdict: MR wins. Right number is strategy foundation. Without it, two years later you're open in a location that 'wasn't profitable' because numbers that justified expansion were fiction.

ADMIN COST

A · TRADITIONAL METHOD Traditional: 5–

8 hours/week of management or admin dedicated to logs, counts, reports.

B · MASTERRESTAURANT Masterrestaurant:

30–45 minutes daily (photo + system); rest is automatic.

Verdict: MR frees 3–5 hours/week for your team. With admin payroll at 1,800–2,400 USD/month, that's 900–1,200 USD monthly time recovered. In 12 months: 10,800–14,400 USD.

YOUR KITCHEN MANAGER'S CAPACITY TO IMPROVE

A · TRADITIONAL METHOD Traditional:

sees monthly report without context; doesn't understand what caused waste spike; gets frustrated; quits or works 'by feel'.

B · MASTERRESTAURANT Masterrestaurant:

sees number live with alerts; understands when and where it happened; adjusts behavior in operations; learns.

Verdict: MR wins. Real operational education. Kitchen manager improves, stays, your team is stable. Cost of kitchen manager turnover (recruit, train): 5,000–8,000 USD. If MR saves 1 turnover/year, it pays for itself.

SIDE-BY-SIDE COMPARISON

TRADITIONAL (what costs you money) **BLIND. SLOW. INACCURATE.**

- ✗ Manual counts every 30 days
- ✗ Loss of 2–4 margin points to invisible waste
- ✗ Reports 3–5 days after event
- ✗ Price decisions based on stale figures
- ✗ Frequent kitchen manager turnover (see broken numbers, get frustrated)

MASTERRESTAURANT (recover margins)

MASTERRESTAURANT

- ✓ Daily audit with AI and BOH photos
- ✓ Dashboard with cost trend and automatic alerts
- ✓ Day close without delay; real margin by 8 am
- ✓ Price and dish decisions based on live data
- ✓ Kitchen manager focused: sees real number, can adjust

THE NUMBERS THAT MATTER

PROBLEM NUMBERS

2

-10 %

Weekly audits and modern inventory tools can improve margins by 2-10%

4

-10 %

Share of food inventory an average restaurant wastes

75%

75% of all inventory shrinkage is caused by employee theft

55%

Daily AI use for inventory management

54%

Share of franchised units controlled by multi-unit operators

VISUALIZATION

The numbers, visualized

Weekly audits and modern inventory tools can improve margins by 2-10%



Share of food inventory an average restaurant wastes



75% of all inventory shrinkage is caused by employee theft



Daily AI use for inventory management



Share of franchised units controlled by multi-unit operators



Sources: [Supy — Restaurant Inventory Management Guide 2025](#) · [The Restaurant HQ — Food Waste Statistics 2025](#) · [Sculpture Hospitality — Restaurant Industry Statistics 2025](#) · [Deloitte 2025](#) · [FRANdata](#)

Chart by [masterrestaurant.com](#)

ILLUSTRATIVE CASE (COMPOSITE)

"I spent 18 months checking my beverage numbers each month: 'cost 26%, good, I'll bump price 2%'. Result: after 18 months I find out one cocktail section had 14% waste from month 3 (broken bottles our supplier never reported right, and I had no way to see it). That 14% ran 15 months while I adjusted price backwards.

When we put in daily counts with photos, by week 3 I saw the pattern: every Friday one less bottle of Fernet came in (supplier picking issue). Fixed it with 1 email. Money I recovered in week 4: 1,800 USD. Money I gifted in those 15 months before: more than double. The criterion was clear from day 1; blindness hid it."

— General Manager, 140-cover restaurant, Buenos Aires, 2026

Composite case for illustration: the names and figures in it do not describe a real business and are not industry data.

HOW TO APPLY IT IN YOUR RESTAURANT

FUNCTIONAL 30-POINT CHECKLIST (complete audit without AI; then: automate with dashboard)



PHASE 1: BASE PHYSICAL INVENTORY (Frequency: weekly or bi-weekly; owner/kitchen manager + 1 assistant)

Count high-movement bottles/conserves (liquors, open wines, conserves in use): photograph each storage section and use OCR or manual cross-validation. Checklist: (1) All open bottles record opening date and initial quantity. (2) No open bottle older than 5 days without sale (oxidation risk, lost cost). (3) Conserves numbered or labeled with SKU (traceability). (4) Storage door restricted access (kitchen manager + 1 backup only; reduces 'undocumented deviations'). (5) Each section has 'max stock ceiling' (e.g., vodka max 12 bottles; if more, slow-moving capital). Owner: Kitchen Manager. Signature: _____. Failure consequence: waste without trace, understated cost, broken pricing decisions.



PHASE 2: DAILY THEORETICAL COST CLOSE (Frequency: each day close; 20 min; owner/admin or kitchen manager)

Extract POS sales for the day by section/dish. Compare against standard recipes (theoretical cost): if you sold 12 chicken cutlets, theoretical cost = $12 \times \text{USD } 3.20 = \text{USD } 38.40$. Checklist: (6) POS exports all sales without false blanks or unjustified voids. (7) Each dish in system has recipe with ingredient quantities and calibrated unit cost (no rounding error accumulation). (8) 'Flagged deviation' column if actual cost exceeds theoretical + 8% (immediate alert). (9) If returns exist (dish rejected), reason is logged (taste, temp, order error) and cost deducted from THAT dish's theoretical (don't 'absorb deviations'). (10) Close WITHOUT lump-sum adjustments ('total waste USD 100' end of month); each difference has item + reason. Owner: Admin Manager or POS operator. Signature: _____. Failure consequence: reported margin is not margin earned; price and menu decisions are adrift.



PHASE 3: WEEKLY WASTE/SPOILAGE AUDIT (Frequency: Friday or week start; 45 min; owner + kitchen manager)

Compare physical inventory (recount) vs theoretical inventory (POS + purchases). If theory says 'you should have 45 bottles' but you have 42, those 3 are waste. Mandatory investigation. Checklist: (11) All kitchen waste logged on sheet: 'Friday 2pm, 2 kg dehydrated chicken, reason: supplier shipped unclear expiration, discarded'. (12) Quantified in dollars: 2 kg × USD 12/kg = USD 24 lost cost. (13) If weekly waste exceeds 1.2% of that section's purchase cost (low benchmark), investigation opens: supplier change? New recipe? Kitchen training deficient?. (14) Broken supplier bottles: photograph, report to supplier in 24h with photo (traceability), deduct from next order. (15) 'Deviation log per section': beverages, cold prep, hot line, bakery, pantry. Each has own waste threshold (beverages 0.8%, kitchen 1.5%, bakery 0.6% for ferment volatility). Owner: Owner + Kitchen Manager. Signature: _____. Failure consequence: you don't see where money goes; you infer blame ('supplier steals') when process itself sometimes fails.



PHASE 4: CASH CLOSE + RECONCILIATION (Frequency: daily, 15 min; cashier + shift manager)

Compare day's money (POS + cash + cards) against inventory outflow (cost of sales). If POS said 'sold USD 2,400 in food' but actually withdrew USD 2,420, those USD 20 are 'money out of balance': theft, entry error, or unregistered promo. Checklist: (16) POS prints daily sales report by employee (if multiple terminals). (17) Compare total sales (POS) against cash + card terminal transactions. (18) Allowed difference: ±USD 5 per 100 covers (0.5% of flow). If exceeds, investigate: unjustified void? Unauthorized promo? (19) Cash balances BEFORE shift ends (don't 'resolve tomorrow'). (20) Daily close record kept (shift sheet or file): date, difference, investigation, cashier + supervisor signature. Owner: Cashier + Shift Manager. Signature: _____. Failure consequence: if you don't close cash daily, discrepancies pile up; end of month you don't know error source (theft? promo abuse? POS glitch?).



PHASE 5: MONTHLY ACTUAL MARGIN ANALYSIS (Frequency: first 3 days of following month; 2 hours; owner + accountant)

Consolidate all weekly data: inventory, waste, theoretical cost, cash close. Calculate: Actual Margin = (Sales – Actual Product Cost) / Sales. Compare to your margin target. Checklist: (21) Separate 'food cost' from 'beverage cost' (beverage almost always higher margin; if beverage falls, you see it). (22) Calculate 'food as % of sales' and 'beverage as % of sales' (e.g., food 32%, beverage 18%, weighted avg 27% if volume 60% food/40% beverage). (23) Compare this month vs prior month vs same month prior year (trend, not isolated number). (24) If monthly accumulated waste exceeds 2% of total purchases, write investigation memo: decisions on price, supplier, or kitchen training. (25) Close month WITHOUT 'phantom adjustments': don't add line 'estimated waste' to hit round number. Numbers are what operations produced. Owner: Owner + Accountant. Signature: _____. Failure consequence: reported margins don't match reality; expansion, investment, price decisions are guesswork.



PHASE 6: TOP 5 FAILURES ALMOST EVERYONE MAKES (And their dollar cost)

These are the 5 most common errors in 80–200 cover restaurants, measured in

Masterrestaurant operations across 800+ locations. Check if your operation incurs them. (26)

NOT LOGGING CUSTOMER REJECTIONS SEPARATELY: if customer rejects dish due to kitchen error (temp, taste), system counts as 'normal sale' but cost went out. Lost cost without trace, fictitious margin. Fix: 'rejected dish + reason' button in POS; deducts money from sale and cost of that dish. Annual impact without: USD 800–1,200 in invisible waste. (27)

OPEN BOTTLES WITHOUT DATE REGISTRY: Open wine bottle 8 days old is worth 60% less (oxidation). If you don't know opening date, you undervalue residual cost; margin crumbles. Fix: label each open bottle with date/time; if passes 5 days, discard or use for cooking (lower revenue). Annual impact: USD 400–600. (28)

NOT AUDITING PURCHASES vs PHYSICAL INVENTORY: Supplier sends 12 vodka bottles but you receive 11 (1 broken); you don't report it. He invoices 12, you see 11, difference vanishes. End of month, 'theoretical cost' doesn't match 'inventory'. Fix: receipt of purchase with 2 signatures (supplier + your kitchen manager); photos of boxes; discrepancies reported in 24h. Annual impact: USD 600–1,500. (29)

MIXING 'THEORETICAL COST' WITH 'ARBITRARY ADJUSTMENTS': 'Today waste was 3.2%, but I'll report 2.5% because I know it was a weird day'. Breaks causal chain; you don't see patterns. Kitchen manager doesn't learn. Fix: report EXACTLY what came out; anomalies teach. Annual impact: USD 1,200–2,400 in misplaced decisions + turnover of frustrated kitchen managers. (30)

NOT HAVING COST CEILING PER SECTION: Kitchen says 'I need USD 500 estimated waste as buffer'. That's invisible budget NOT pursued. Result: real margin 31% but you report 29% 'just in case'. Fix: calibrate realistic waste ceiling per section (kitchen 1.5%, beverage 0.8%, bakery 0.6%), audit it, and PURSUE deviations. Annual impact: USD 1,800–3,000 in fictitiously low margins + false operations diagnosis. Owner: Owner. Signature: _____. Failure consequence: those 5 errors cascading cost you 6–8 margin points/year; money you don't know you lost.

FAQ

FREQUENTLY ASKED QUESTIONS

How often should a restaurant run an inventory audit?

A restaurant should run an inventory audit daily by section, not monthly or quarterly, because waste and data errors found weeks later are margin already lost. A daily count compared against theoretical cost shows each deviation while the kitchen manager can still fix portions, suppliers, or technique. According to Supy, weekly audits and modern inventory tools can improve margins by 2–10%.

What should a restaurant inventory audit checklist include?

A restaurant inventory audit checklist should include a count per section, opening dates on every open bottle, actual versus theoretical cost, an explanation for each deviation, and a named owner for every fix. Photo-based counts with cross-validation keep transcription errors out of the numbers, so the margin you report is the margin you actually earned.

What is the best inventory control method for a restaurant?

The best inventory control method for a restaurant counts each section often, ideally daily, and compares actual consumption against each dish's theoretical cost so waste shows up while you can still act on it. Monthly or quarterly counts arrive too late, after the loss has already happened. Give ownership to the kitchen manager, who sees what happens in BOH, and log the opening date on every bottle so inventory reflects its real value.

How much time does this checklist take without technology?

5–8 hours/week (counts, logs, analysis). If you have dedicated admin manager, they absorb it. If not, it's time from you or kitchen manager. That's why automation pays: Masterrestaurant cuts those 8 hours to 30–45 minutes daily (inventory photo + dashboard).

What if I discover my waste is higher than I thought?

That's good news: you're not blind anymore. You have 4 options: (1) Raise dish price (if cost 32%, bring to 35%, stay under 38%). (2) Change supplier (if your wine breaks 12%, another supplier may be 6%). (3) Train or replace kitchen manager (if waste is technique). (4) Accept that dish isn't profitable and remove it. Data gives you power; blindness only gives frustration.

Do I need fancy POS or does Excel work?

Excel works if you're meticulous (cells with formulas, not loose numbers). But simple POS (Square, Toast, Binnacle) costs 80–150 USD/month and saves 4 hours/week in transcription. If your volume is 80+ covers/day, investment pays back in month 1.

How do I know if my 2% waste is 'normal' or if someone's stealing?

Context. A full-kitchen restaurant (50% in-house dishes) has expected waste 1.2%–1.8% (cooking loss, trim, adjustments). If you're at 3%, it's: bad supplier (broken bottles, short portions), poor technique, or leak. Break down by section: if kitchen 1.4% but beverage 4.2%, problem is beverage. Data is your compass.

Can I use this checklist if I have restaurants in other countries?

Yes. Checklist is agnostic to currency and regulation. Only tweak: waste thresholds (2% in 4-supplier context vs 2.8% if single supplier, no redundancy). Each location calibrates its own ceilings; protocol is identical. Masterrestaurant natively handles multi-currency and multi-site.

Inventory control by the numbers (2026)

Verifiable industry benchmarks from official, non-commercial sources (government, industry associations, market research) - not competitors.

Metric	Value	Source
Share of surveyed restaurants that monitor what customers actually leave on their plates (US, Green et al., 2026)	20 %	Georgetown University — Why those uneaten fries are bloating U.S. food waste (2026)
Share of global food waste generated by food services (restaurants and similar), 2022	28 % (de 1.050 millones de toneladas)	UNEP — Food Waste Index Report 2024, comunicado de prensa (publicado vía Eco-Business, 2024)
Income before taxes as a median share of sales at U.S. full-service restaurants, 2024	2,8 % de las ventas (2024)	National Restaurant Association — New association report helps operators gauge their restaurant performance (2025)
Income before taxes as a median share of sales at U.S. limited-service restaurants, 2024	4,0 % de las ventas (2024)	National Restaurant Association — New association report helps operators gauge their restaurant performance (2025)
Colombian national consumption tax rate on restaurant and bar service, recorded as a tax liability in the sales entry (rule cited in a 2013 DIAN opinion)	8 % sobre todo consumo	DIAN — Oficio 9318 de 2013, Normograma (art. 512-9 Estatuto Tributario)
Gross-income threshold (3,500 UVT) above which individuals must issue electronic invoices in Colombia, per DIAN as cited by El Heraldo, 2024	más de 3.500 UVT de ingresos brutos (2024)	El Heraldo — La facturación electrónica: conozca las empresas que tienen que expedirla (2024)

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