



HORIZON HOSPITALITY
ASSOCIATES, INC

Nationwide Leader in Executive Search for the Hospitality Industry

2026

COMPENSATION REPORT



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ABOUT HORIZON HOSPITALITY

PROVEN TRACK RECORD OF SUCCESS

Since 1998, Horizon Hospitality has been recognized as the leading source of talent acquisition for hotels, resorts, private clubs, restaurants and other hospitality-related venues. Our firm has successfully recruited and placed thousands of C-level, VP, director, management, sales, marketing, financial and culinary professionals nationwide.

UNMATCHED EXPERTISE

Horizon Hospitality offers tailored recruiting solutions that empower hospitality companies to thrive in today's fast-paced hiring landscape. As part of Sanford Rose Associates International, the 9th largest search firm globally, we bring unmatched expertise, resources, and professionalism to every executive search. No other hospitality firm is better equipped to meet your recruitment needs.

PROGRESSIVE HIRING SOLUTIONS

We don't just recruit; we consult and help our clients solve their hiring challenges. We deliver insightful strategies for hiring and selection – allowing you to maximize employee retention.

AN EXCEPTIONAL EXPERIENCE

At Horizon Hospitality, we are your partners in the search process. We provide transparency and candor while offering a collaborative, consultative and strategic approach to hiring. We are fully invested in your long-term success!

ABOUT THIS REPORT AND HOW THE DATA WAS COLLECTED

Information in this 2026 Salary Guide was gathered from a variety of reliable sources including the U.S. Bureau of Labor Statistics, hospitality industry analysts, industry-specific universities, online resources and various studies published by hospitality industry associations. We also factored in our direct experience in compensation from the last twelve months of executive search and placement activity, along with interviews with key hospitality industry corporate human resource and recruiting personnel. The content represents Horizon Hospitality's interpretation and analysis of information generally available to the public and/or obtained from sources believed to be reliable. No representation or warranty (express or implied) is given as to the accuracy and completeness of the information contained in the publication.



HOSPITALITY INDUSTRY OUTLOOK 2025 RECAP

In 2025, the hospitality industry once again demonstrated remarkable resilience and creativity despite higher borrowing costs, lingering inflation, and persistent operational pressures. While consumers became more value-conscious, their appetite for travel, dining, and entertainment remained strong. Hospitality spending rose an estimated 6–8% year over year, reinforcing a now well-established reality: people continue to prioritize experiences over possessions.

The Experience Economy fully came into its own. Experiential travel, immersive dining, destination entertainment, and sports tourism drove demand across nearly every segment. Millennials and Gen Z continued to seek connection, authenticity, and individuality, favoring memorable moments over traditional luxury. Food halls, live activations, branded pop-ups, and hybrid entertainment concepts flourished as operators leaned into community-driven, highly shareable environments. This surge in in-person engagement fueled steady hiring across service, culinary, operations, and leadership roles.

Labor, however, remained the industry's most competitive and complex battlefield. Workforce participation stabilized, but competition for top managers and frontline talent intensified especially in high-growth Sunbelt and resort markets. Hourly wages rose again in 2025, pushing operators to sharpen dynamic pricing strategies, refine service fees, and improve labor efficiency through smarter scheduling and automation. At the same time, tipping practices continued to evolve as transparency and regulatory oversight increased, making guest trust a meaningful differentiator.

Artificial intelligence officially moved from buzzword to backbone. AI-powered revenue management, predictive labor forecasting, automated guest communication, and real-time sentiment tracking became standard operating tools. Restaurants used AI in drive-thrus, kitchens, inventory management, and fraud prevention, while hotels deployed personalization engines that customized room settings, offers, and itineraries in real time. Rather than replacing hospitality teams, AI emerged as a powerful co-pilot, allowing staff to focus more on meaningful, high-touch guest interactions.

RESTAURANTS

Restaurant guests in 2025 expected more than just a good meal. They wanted speed, storytelling, wellness, and emotional connection. Fast-casual once again led growth as consumers gravitated toward clean ingredients, bold global flavors, and seamless digital ordering. Full-service brands leaned into experiential dining, chef-led tastings, communal tables, and entertainment-forward formats to remain relevant and competitive.

Sustainability moved from a differentiator to a baseline expectation. Waste reduction, composting, energy-efficient kitchens, and responsibly sourced proteins became part of standard operating models. At the same time, functional beverages, zero-proof cocktails, and wellness-forward menus surged as consumers focused more on longevity and mental well-being. The biggest operational leap came from the drive-thru renaissance.

Major restaurant shifts in 2025 included:

- **AI-powered voice ordering and intelligent upselling** that increase speed, accuracy, and average ticket size.
- **Dual-lane drive-thru optimization** designed to maximize throughput and reduce wait times.
- **Stronger investment in brand-owned digital platforms** to capture customer data, deepen loyalty, and protect margins.

While third-party delivery stabilized, brands increasingly invested in their own channels to protect margins and strengthen guest relationships.

HOTELS & RESORTS

Hotel and resort success in 2025 was no longer about simply filling rooms, it was about pricing smarter, personalizing deeper, and building loyalty that extended far beyond the stay. Even as labor, insurance, and property taxes climbed, brands protected RevPAR by using precision pricing, curated experience bundles, and tiered amenities that made guests feel recognized and rewarded.

Loyalty programs transformed into full lifestyle ecosystems. Instead of just earning free nights, guests could now connect their stays to airlines, wellness brands, cruises, sports franchises, and local experiences. These partnerships created powerful loyalty loops that kept travelers engaged with a brand long after checkout, turning one stay into an ongoing relationship. Technology delivered real performance gains.

Key hotel strategies included:

- **AI-driven dynamic pricing** that adjusts in real time based on weather, events, and travel demand.
- **Seamless contactless and biometric guest access** that elevates both convenience and security.
- **Personalized digital concierge and guest-messaging platforms** that deliver tailored, real-time service.
- **Predictive maintenance and asset optimization systems** that protect property value and reduce downtime.

Luxury and lifestyle hotels thrived as affluent travelers returned to experience-driven travel, while extended-stay and select-service properties benefited from remote work and blended business-leisure demand.

PRIVATE CLUBS

Private Clubs experienced a powerful resurgence in 2025, driven by Millennial and Gen X buying power, generational wealth transfer, and a growing desire for meaningful social connection. Members were no longer joining simply for golf or dining, they were investing in curated communities that offered belonging, identity, and lifestyle. This shift pushed clubs to modernize at unprecedented speed, embracing digital platforms, elevated service models, and operations that reflected the values of a new generation of members.

Sustainability and wellness moved to the center of the membership experience rather than remaining optional enhancements. Environmentally responsible practices became a measure of a club's credibility and long-term vision, while wellness evolved into a holistic lifestyle offering that included recovery, longevity, mental health, and performance optimization. Together, these pillars now define how leading clubs attract, engage, and retain today's members.

The most important club investments were:

- **Investment in solar energy, water conservation, and electric vehicle fleets** to reduce environmental impact and operating costs.
- **Sustainable turf, irrigation, and course management practices** that protect natural resources while enhancing playability.
- **Recovery lounges, longevity programming, and biometric health tracking** designed to support peak performance and long-term wellness.

Technology reshaped the entire membership journey, with mobile platforms for dining, tee times, billing, events, and guest access becoming seamless and expected. Unified, AI-enabled operating systems gave clubs real-time insight into member behavior, satisfaction, and financial performance.

PROPERTY MANAGEMENT

Property management companies evolved from behind-the-scenes administrators into true strategic operating partners. As insurance premiums climbed, reserve requirements tightened, and regulatory scrutiny increased, boards and owners could no longer afford a passive, transactional approach to managing their communities. They demanded deeper financial insight, clearer reporting, and a proactive strategy for protecting and growing long-term asset value.

The strongest management firms rose to that challenge by delivering sophisticated financial governance, scenario-based planning, and forward-looking capital strategies that gave boards confidence in both day-to-day operations and long-term stability. Transparency became a competitive advantage, and property managers who could clearly explain where every dollar was going, and why, earned greater trust, stronger board relationships, and higher resident satisfaction.

Leading property management firms adopted:

- **Scenario-based budgeting and forward-looking financial forecasting** to anticipate multiple market outcomes.
- **Proactive capital planning strategies** that protect long-term asset value and reduce surprise assessments.
- **Advanced risk modeling and reserve optimization** to strengthen financial stability and regulatory compliance.

Labor shortages in on-site management and skilled trades led firms to invest more heavily in training, certification, and performance-based compensation. Those that combined financial discipline, technology, and a true service culture emerged as leaders in resident retention and board confidence.

SENIOR LIVING

Senior living moved into a powerful new growth phase in 2025 as the Baby Boomer generation increasingly transitioned into independent living, assisted living, and memory care communities. Occupancy climbed steadily, but so did expectations. Families and residents alike now demand not only exceptional clinical care, but also a hospitality experience that feels warm, vibrant, and dignified.

At the same time, workforce pressure remained the industry's defining challenge. Competition for caregivers, nurses, dining professionals, and executive leaders was intense, keeping wages high and turnover under constant focus. The communities that stood out were those that treated staffing not as a cost to manage, but as the foundation of trust, quality, and long-term success.

Top-performing senior living communities focused on:

- **A strong, purpose-driven culture with high employee engagement** that fosters pride, accountability, and emotional connection to both residents and coworkers.
- **Clearly defined career pathways supported by leadership development, training, and mentorship** that give employees long-term growth opportunities rather than just short-term jobs.
- **Retention-focused compensation models that reward performance, tenure, and consistency**, helping stabilize care teams and improve resident trust and satisfaction.

Technology and personalization reshaped care and lifestyle experiences. AI-enabled fall detection, medication management, and remote health monitoring improved safety while reducing hospitalizations. At the same time, hospitality-forward dining, concierge services, wellness programming, and flexible living options became standard expectations. Communities that blended care innovation with elevated lifestyle experiences stood out as market leaders.

INDUSTRY SUMMARY

Despite ongoing economic uncertainty, 2025 proved to be a year of momentum, reinvention, and renewed confidence for the hospitality industry. Operators faced rising labor costs, higher interest rates, and inflationary pressure, yet the industry continued to move forward with purpose. The brands that performed best were those that paired disciplined financial management with bold investments in technology, guest experience, and workforce development. Even as operations became more data-driven and automated, the heart of hospitality, genuine human connection, remained the industry's most powerful differentiator.

The story of 2025 is one of innovation guided by intention and growth shaped by discipline. Technology was no longer adopted for novelty, but for impact, helping teams work smarter, serve better, and respond faster to guest needs. As the industry moves into 2026, the path forward is clear: elevate every touchpoint of the guest journey, invest in, and empower the people who deliver the experience, and use technology not as a substitute for hospitality, but as a force that amplifies it.

RESTAURANT CAREERS

FULL SERVICE | ANNUAL REVENUE UNDER \$2,500,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Multi-Unit Manager (3-5 locations)	\$91,200	\$107,300	\$123,500	20-30%
General Manager	\$72,200	\$84,900	\$97,600	15-20%
Executive Chef	\$67,000	\$78,900	\$90,700	10-15%
FOH Manager	\$57,200	\$67,300	\$77,400	10-15%
Sous Chef/Kitchen Manager	\$52,800	\$62,100	\$71,400	10-15%

FULL SERVICE | ANNUAL REVENUE \$2,500,000 – \$5,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Multi-Unit Manager (3-5 locations)	\$105,500	\$124,200	\$142,700	20-30%
General Manager	\$82,400	\$97,000	\$111,600	15-20%
Executive Chef	\$77,500	\$91,200	\$104,800	10-15%
FOH Manager	\$63,500	\$74,600	\$85,900	10-15%
Sous Chef/Kitchen Manager	\$59,400	\$69,800	\$80,200	10-15%

FULL SERVICE | ANNUAL REVENUE \$5,000,000 – \$10,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Multi-Unit Manager (3-5 locations)	\$131,900	\$155,100	\$178,400	20-30%
General Manager	\$91,900	\$108,200	\$124,400	20-30%
Executive Chef	\$86,000	\$101,100	\$116,200	15-20%
FOH Manager	\$68,900	\$81,100	\$93,300	15-20%
Sous Chef/Kitchen Manager	\$67,900	\$79,800	\$91,800	10-15%

FAST CASUAL RESTAURANTS

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Multi-Unit Manager (4-6 locations)	\$87,500	\$103,000	\$117,900	20-25%
General Manager	\$64,000	\$75,200	\$86,500	15-20%
FOH Manager	\$50,800	\$59,700	\$68,700	10-15%

QUICK SERVICE / FAST FOOD RESTAURANTS

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Multi-Unit Manager (4-6 locations)	\$83,300	\$98,000	\$112,600	20-25%
General Manager	\$60,500	\$71,100	\$81,700	15-20%
FOH Manager	\$50,400	\$59,200	\$68,100	10-15%

HOTEL CAREERS

UNDER 150 ROOMS OR ANNUAL REVENUE UNDER \$3,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
General Manager (Full Service)	\$83,100	\$97,700	\$112,400	20-30%
Director of Sales (Full Service)	\$74,800	\$88,000	\$101,200	20-30%
General Manager (Select Service)	\$64,600	\$76,000	\$87,300	15-25%
Director of Sales (Select Service)	\$56,100	\$66,000	\$76,100	15-25%
General Manager (Economy)	\$54,200	\$63,600	\$73,200	10-20%

150-250 ROOMS OR ANNUAL REVENUE \$3,000,000 - \$5,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
General Manager (Full Service)	\$95,800	\$112,600	\$129,500	20-30%
Director of Sales (Full Service)	\$86,500	\$101,700	\$116,900	20-30%
Front Office Manager (Full Service)	\$65,600	\$77,100	\$88,700	10-20%
General Manager (Select Service)	\$78,300	\$92,100	\$105,900	15-25%
Director of Sales (Select Service)	\$70,900	\$83,400	\$95,900	15-25%
Front Office Manager (Select Service)	\$56,400	\$66,400	\$76,400	10-20%

250-350 ROOMS OR ANNUAL REVENUE \$5,000,000 - \$10,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
General Manager	\$119,000	\$140,000	\$161,100	30-40%
Assistant General Manager	\$94,100	\$110,700	\$127,200	25-35%
Director of Sales	\$92,500	\$108,900	\$125,200	25-35%
Director of Food and Beverage	\$90,100	\$106,100	\$121,900	20-30%
Executive Chef	\$87,000	\$102,400	\$117,700	20-30%
Director of Catering	\$78,800	\$92,700	\$106,700	20-30%
Chief Engineer	\$70,300	\$82,000	\$95,500	10-20%
Executive Housekeeper	\$69,200	\$81,400	\$93,600	10-20%
Front Office Manager	\$66,500	\$78,200	\$89,900	10-20%
Sales Manager	\$62,500	\$73,700	\$84,700	10-20%

350-450 ROOMS OR ANNUAL REVENUE \$10,000,000-\$15,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
General Manager	\$142,800	\$168,000	\$193,200	30-40%
Assistant General Manager	\$109,200	\$128,500	\$147,700	25-35%
Director of Sales	\$104,800	\$123,400	\$141,900	25-35%
Controller/Director of Finance	\$100,700	\$118,400	\$136,100	20-30%
Director of Food and Beverage	\$100,200	\$117,900	\$135,700	20-30%
Executive Chef	\$99,600	\$117,200	\$134,800	20-30%
Director of Human Resources	\$96,200	\$113,800	\$130,900	20-30%
Director of Catering	\$92,100	\$108,400	\$124,600	20-30%
Director of Rooms	\$89,700	\$105,600	\$121,400	20-30%
Chief Engineer	\$88,200	\$104,300	\$120,500	15-25%
Revenue Manager	\$82,800	\$97,500	\$112,200	15-25%
Front Office Manager	\$78,600	\$92,400	\$106,300	15-25%
Executive Housekeeper	\$74,800	\$88,100	\$101,300	15-25%
Sales Manager	\$65,600	\$77,100	\$88,700	15-25%

PRIVATE CLUB CAREERS

ANNUAL REVENUE \$5,000,000 - \$10,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Operating Officer	\$165,600	\$194,900	\$224,200	20-30%
General Manager	\$144,000	\$169,400	\$194,800	15-25%
Executive Chef	\$99,400	\$116,900	\$134,400	10-20%
Clubhouse Manager/Food & Beverage Director	\$98,200	\$115,400	\$132,700	10-20%
Controller	\$81,900	\$96,400	\$110,900	10-20%
Membership/Marketing Director	\$80,600	\$94,700	\$108,900	10-20%
Catering Director	\$77,600	\$91,400	\$105,100	10-20%

ANNUAL REVENUE \$10,000,000 - \$20,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Operating Officer	\$207,700	\$244,400	\$281,000	25-35%
General Manager	\$174,500	\$205,300	\$236,200	20-30%
Executive Chef	\$122,900	\$144,700	\$166,400	15-25%
Clubhouse Manager/Food & Beverage Director	\$114,200	\$134,300	\$154,400	15-25%
Controller	\$99,200	\$116,700	\$134,300	15-25%
Membership/Marketing Director	\$97,400	\$114,600	\$131,800	15-25%
Catering Director	\$93,900	\$110,400	\$127,000	15-25%

ANNUAL REVENUE \$20,000,000-\$30,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Operating Officer	\$254,200	\$298,600	\$343,400	25-35%
General Manager	\$213,200	\$250,800	\$288,400	20-30%
Executive Chef	\$150,300	\$176,800	\$203,400	15-25%
Clubhouse Manager/Food & Beverage Director	\$139,600	\$164,300	\$189,000	15-25%
Membership/Marketing Director	\$119,300	\$140,300	\$161,400	15-25%
Controller	\$116,000	\$136,400	\$156,800	15-25%
Catering Director	\$114,600	\$134,900	\$155,100	15-25%

ANNUAL REVENUE \$30,000,000+

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Operating Officer	\$292,700	\$344,500	\$396,100	25-35%
General Manager	\$241,800	\$289,400	\$332,800	20-30%
Executive Chef	\$175,000	\$206,100	\$236,900	15-25%
Clubhouse Manager/Food & Beverage Director	\$161,200	\$189,600	\$218,000	15-25%
Membership/Marketing Director	\$137,500	\$161,900	\$186,200	15-25%
Controller	\$133,800	\$157,300	\$180,900	15-25%
Catering Director	\$132,400	\$155,800	\$179,100	15-25%

PROPERTY MANAGEMENT CAREERS

SMALL PORTFOLIO (≤200 UNITS AND/OR 1 PROPERTY)

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Regional Director	\$102,000	\$120,000	\$138,000	25-35%
District Manager	\$89,300	\$105,000	\$120,800	20-30%
Portfolio Manager	\$76,500	\$90,000	\$103,500	15-25%
Community Manager	\$59,500	\$70,000	\$80,500	15-25%
Property Manager	\$52,700	\$62,000	\$71,300	15-25%
Accounting Manager	\$51,500	\$61,000	\$70,100	10-20%
Maintenance Manager	\$51,000	\$60,000	\$69,000	10-20%
Leasing Manager	\$42,500	\$50,000	\$57,500	10-20%

MID-SIZE PORTFOLIO (200–800 UNITS AND/OR 1-2 PROPERTIES)

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Regional Director	\$119,000	\$140,000	\$161,000	25-35%
District Manager	\$102,000	\$120,000	\$138,000	20-30%
Portfolio Manager	\$93,500	\$110,000	\$126,500	15-25%
Community Manager	\$74,800	\$88,000	\$101,200	15-25%
Property Manager	\$63,800	\$75,000	\$86,300	15-25%
Accounting Manager	\$61,000	\$73,500	\$83,900	10-20%
Maintenance Manager	\$59,500	\$70,000	\$80,500	10-20%
Leasing Manager	\$51,000	\$60,000	\$69,000	10-20%

LARGE PORTFOLIO (800+ UNITS AND/OR 3+ PROPERTIES)

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Regional Director	\$140,300	\$165,000	\$189,800	25-35%
District Manager	\$119,000	\$140,000	\$161,000	20-30%
Portfolio Manager	\$110,500	\$130,000	\$149,500	15-25%
Community Manager	\$97,800	\$115,000	\$132,300	15-25%
Property Manager	\$80,800	\$95,000	\$109,300	15-25%
Accounting Manager	\$77,500	\$90,100	\$103,200	10-20%
Maintenance Manager	\$72,300	\$85,000	\$97,800	10-20%
Leasing Manager	\$61,200	\$72,000	\$82,800	10-20%

SENIOR LIVING CAREERS

SMALL COMMUNITY: ≤80 UNITS / RESIDENTS

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Executive Director/Administrator	\$76,500	\$90,000	\$103,500	25-35%
Director of Sales & Marketing	\$70,000	\$82,500	\$95,000	15-25%
Facilities Manager	\$68,000	\$80,000	\$92,000	10-20%
Accounting Manager	\$64,700	\$74,600	\$87,900	10-20%
Human Resource Manager	\$59,500	\$70,000	\$80,500	10-20%
Executive Chef	\$59,500	\$70,000	\$80,500	10-20%
Dining Services Manager	\$55,300	\$65,000	\$74,800	10-20%

MID-SIZE COMMUNITY: 81–150 UNITS

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Executive Director/Administrator	\$106,300	\$125,000	\$143,800	25-35%
Director of Sales & Marketing	\$89,300	\$105,000	\$120,800	15-25%
Accounting Manager	\$78,300	\$92,400	\$105,600	10-20%
Director of Human Resources	\$75,700	\$89,000	\$102,400	10-20%
Facilities Manager	\$73,000	\$87,100	\$100,000	10-20%
Director of Dining Services	\$72,300	\$85,000	\$97,800	10-20%
Executive Chef/Culinary Manager	\$66,300	\$78,000	\$89,700	10-20%
Director of Community Relations	\$64,700	\$74,600	\$87,900	10-20%

LARGE COMMUNITY / CAMPUS: 151+ UNITS OR MULTI-BUILDING CAMPUS

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Executive Director/Administrator	\$123,300	\$145,000	\$166,800	25-35%
Director of Sales & Marketing	\$106,300	\$125,000	\$143,800	15-25%
Controller/Director of Finance	\$104,500	\$120,000	\$138,600	10-20%
Director of Human Resources	\$89,300	\$105,000	\$120,800	10-20%
Facilities Manager	\$86,000	\$102,300	\$116,400	10-20%
Director of Dining Services	\$85,000	\$100,000	\$115,000	10-20%
Executive Chef/Culinary Manager	\$76,500	\$90,000	\$103,500	10-20%
Director of Community Relations	\$72,300	\$84,600	\$97,900	10-20%

HOSPITALITY EXECUTIVE CAREERS

ANNUAL REVENUE \$25,000,000-\$50,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Executive Officer	\$290,400	\$341,700	\$392,900	45-55%
Chief Operating Officer	\$214,300	\$252,100	\$289,900	35-45%
Chief Financial Officer	\$198,400	\$233,300	\$268,300	35-45%
Executive Vice President	\$175,300	\$206,300	\$237,200	30-40%
Senior Vice President	\$161,200	\$189,600	\$218,000	25-35%
Vice President	\$148,800	\$175,000	\$201,300	25-35%

ANNUAL REVENUE \$50,000,000-\$100,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Executive Officer	\$345,300	\$406,200	\$467,200	45-55%
Chief Operating Officer	\$246,200	\$289,600	\$333,000	35-45%
Chief Financial Officer	\$229,300	\$269,800	\$310,200	35-45%
Executive Vice President	\$203,700	\$239,600	\$275,500	30-40%
Senior Vice President	\$186,900	\$219,800	\$252,700	25-35%
Vice President	\$177,100	\$208,300	\$239,600	25-35%

ANNUAL REVENUE \$100,000,000-\$250,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Executive Officer	\$425,000	\$500,000	\$575,000	45-55%
Chief Operating Officer	\$307,300	\$361,500	\$415,600	35-45%
Chief Financial Officer	\$279,800	\$329,200	\$378,500	35-45%
Executive Vice President	\$254,200	\$299,000	\$343,700	30-40%
Senior Vice President	\$234,600	\$276,000	\$317,500	25-35%
Vice President	\$213,600	\$251,100	\$288,800	25-35%

ANNUAL REVENUE \$250,000,000-\$500,000,000

POSITION/TITLE	LOWER	MEDIAN	UPPER	BONUS
Chief Executive Officer	\$531,200	\$624,900	\$718,700	45-55%
Chief Operating Officer	\$380,700	\$447,900	\$515,100	35-45%
Chief Financial Officer	\$354,200	\$416,600	\$479,100	35-45%
Chief Human Resources Officer	\$270,100	\$317,700	\$365,300	35-45%
Chief Marketing Officer	\$261,300	\$307,300	\$353,300	35-45%
Executive Vice President	\$252,400	\$296,900	\$341,300	30-40%
Senior Vice President	\$246,200	\$289,600	\$333,000	25-35%
Vice President	\$239,100	\$281,300	\$323,400	25-35%

LEGAL UPDATE - The New Rules of Hospitality

The hospitality industry is now operating in one of the most regulated workforce environments in its history. In 2025, wage laws, labor classifications, consumer protection rules, data privacy standards, and sustainability mandates all tightened, creating both compliance risk and competitive opportunity for well-prepared operators.

I. Labor & Workforce Regulation accelerated across nearly every market, reshaping how hospitality companies hire, classify, and compensate their teams. These shifts were driven by rising cost of living, scheduling stability concerns, and heightened focus on worker safety and fairness.

Some of the key changes included:

- Minimum wage increases across many states and cities, often tied to inflation
- Higher overtime salary thresholds, reclassifying many managers as hourly employees
- Stricter worker classification enforcement for gig, contract, and seasonal labor
- Expanding union activity across hotels, convention centers, airports, and entertainment venues

II. Service Fees, Pricing Transparency & Tipping Laws became a legal and financial issue, not just a branding one. Enforcement actions and class-action lawsuits forced operators to simplify pricing, clarify disclosures, and reduce ambiguity around where guest dollars actually go.

The new and expanded regulations focused on:

- Mandatory upfront disclosure of all service fees under “junk fee” laws
- Increased scrutiny of mandatory fees replacing traditional gratuities
- Tighter tip pooling and tip credit rules
- Greater oversight of resort fees, loyalty programs, and promotional pricing

III. Data Privacy, Cybersecurity & Consumer Data Protection became more digital, protecting guest data quickly became just as important as protecting physical

assets. A surge in cyberattacks against hotels and booking platforms accelerated investments in encryption, access controls, and vendor security oversight.

The major regulatory shifts included:

- More states adopting comprehensive consumer privacy laws
- New limits on targeted marketing and AI-driven personalization
- Shorter breach-notification deadlines
- Steeper penalties for weak cybersecurity controls

IV. Environmental & Sustainability Compliance is no longer just a brand promise, it is a legal requirement. For multi-state and global brands, sustainability shifted from marketing narrative to regulated performance metric.

New compliance pressures included:

- Bans on single-use plastics
- Mandatory composting and recycling programs
- Tighter water-usage standards
- Carbon tracking and emissions reporting

V. Technology, AI & Automation Regulation became one of the fastest-changing legal frontiers in hospitality. Employers using AI now face audit, disclosure, and fairness requirements that demand careful governance.

The newest rules addressed:

- AI-driven hiring, scheduling, and productivity tracking
- Automated decision-making and algorithm transparency
- Facial recognition and biometric data collection
- Worker retraining and displacement protections

Legal Success in Hospitality now depends on far more than avoiding penalties. It requires proactive compliance, smart workforce strategy, transparent guest communication, secure technology, and environmental accountability. Operators who invested in strong legal and HR infrastructure in 2025 are entering 2026 better protected, more trusted, and better positioned for sustainable growth.

LEGAL UPDATE - Treatment of Tip Income

The One Big Beautiful Bill Act (OBBBA) introduced a temporary federal income tax benefit for employees who receive tip income. Beginning in 2025 (and currently scheduled to sunset after 2028, unless extended), eligible employees may deduct a portion of qualified tip income when calculating their federal income tax.

This change affects employees' after-tax take-home pay but does not change how wages or tips are paid, reported, or taxed for payroll purposes.

What Changed - Under OBBBA:

- Employees may claim an above-the-line federal income tax deduction for qualified tips, subject to annual limits and income phase-outs.
- Tips remain:
 - Wages for payroll purposes
 - Subject to Social Security and Medicare (FICA) taxes
 - Subject to employer reporting on Forms W-2 (or 1099 where applicable)

In short: OBBBA changes income-tax treatment for employees — not gross pay, payroll taxes, or employer cost.

What Counts as “Qualified Tips” - Qualified tips generally include voluntary cash or charged tips received by employees in occupations that are customarily and regularly tipped (e.g., servers, bartenders, bell staff, valets, etc.), as defined by IRS guidance.

Mandatory service charges, auto-gratuities treated as wages, or non-tip incentive payments do not qualify.

Final definitions and occupation classifications are issued by the U.S. Treasury and IRS and may evolve.

What This Means for Compensation - The OBBBA tip deduction increases the effective after-tax value of tipped income for many employees. *This means:*

- Two employees with the same base pay and tip earnings may now have different take-home pay than in prior years.
- Tip-heavy positions may see a higher effective net compensation than salary-only roles at the same gross income level.
- This change benefits employees but does not reduce employer payroll costs.

Because of this, OBBBA does not change how we set pay rates, but it does affect how employees experience total compensation after taxes.

Bottom Line - OBBBA improves the after-tax value of tip income for employees, but it does not change:

- Gross wages
- Payroll taxes
- Employer labor costs
- How compensation is earned or paid

It is reflected in this Compensation Report as a tax-treatment disclosure, not as a change in pay structure.

EMPLOYEE BENEFITS - The New Competitive Advantage

Employee benefits have become a core business strategy across hospitality. Ongoing labor shortages, rising wage pressure, and a younger, more values-driven workforce forced restaurants, hotels, senior living communities, and entertainment venues to rethink how they attract, engage, and retain talent. Benefits are no longer viewed as a cost line, they are now a critical driver of workforce stability, performance, and brand reputation.

I. Flexibility became one of the most powerful recruiting and retention tools in an industry historically built around rigid schedules. The result was stronger staffing consistency, higher morale, and fewer last-minute call-outs.

Many hospitality employers expanded:

- Flexible scheduling, shift bidding, and self-scheduling platforms that gave frontline teams more control over their time
- Compressed workweeks and hybrid administrative roles that helped managers reduce burnout and improve long-term retention

II. Mental Health, Wellness & Burnout Prevention moved to the center of benefit strategy not as a perk, but as a necessity. These programs became essential to stabilizing teams and protecting service quality.

Leading employers invested in:

- Virtual therapy and low-cost counseling access
- Wellness stipends and stress-management resources
- Burnout-prevention programs, especially in high-intensity environments like senior living, hotels, and large-scale foodservice

III. Health Insurance Customization & Tiered Coverage Plans gave way to flexible, customizable coverage that reflected today's diverse workforce. This flexibility made benefits more usable, more

affordable, and more valued by employees.

Progressive employers offered:

- Entry-level plans for part-time and seasonal employees
- Buy-up options for families and leadership teams
- Telehealth-first coverage and near-site or on-site clinics to improve access while controlling costs

IV. Financial Wellness & Pay Transparency emerged as one of the most powerful factors influencing employee engagement and loyalty. These programs didn't just support employees, they improved trust, retention, and internal mobility.

Hospitality employers expanded:

- On-demand pay and emergency savings tools
- Student loan assistance and enhanced 401(k) matching
- Clearer pay bands and promotion criteria in response to pay-transparency laws

V. Education, Upskilling & Career Growth became one of the industry's most powerful retention tools. Senior living, hotels, and contract foodservice led the way in building internal talent pipelines that reduced turnover and strengthened leadership continuity.

Leading operators invested in:

- Tuition reimbursement and professional certifications
- Leadership development and apprenticeship programs
- AI and technology training for frontline and mid-level leaders

While wages still matter, benefits now separate great employers from the rest. Companies that treated benefits as a strategic investment outperformed in workforce stability, leadership continuity, guest satisfaction, and employer brand strength. In 2025, the strongest hospitality brands weren't just paying better, they were taking better care of their people.

EMPLOYEE BENEFITS - Paid Time Off

Many people assume PTO is guaranteed, but in the United States it isn't. No federal law requires employers to provide vacation time, personal days, or paid leave, which means PTO is a benefit that companies elect to offer, not one they are legally obligated to provide.

In the hospitality industry, PTO has traditionally been more limited than in many corporate sectors. Many hospitality employers still offer only 5–10 days of PTO per year, which is well below what is common in industries like technology, finance, or professional services.

At the state level, however, the rules change. A small number of states (including Illinois, Maine, and Nevada) require employees to accrue paid leave that can be used for any purpose, including vacation or personal time. In addition, several states treat PTO as earned wages, meaning unused time must be paid out when an employee leaves. *These include:*

- California
- Colorado
- Illinois
- Indiana
- Louisiana
- Massachusetts
- Maine
- Nebraska
- North Dakota

In these states, “use-it-or-lose-it” policies are restricted or prohibited, and unused PTO must either roll over or be paid out.

This makes PTO payout the biggest legal and financial risk for employers. In states that treat PTO like wages, every unused hour becomes a cash liability when someone leaves the company.

To reduce that risk, many employers have adopted Unlimited PTO, which avoids accruals and therefore avoids payout obligations in most states. That said, in stricter states like California and Colorado, unlimited PTO must be carefully written as poorly structured policies can still create payout exposure.

Unlimited PTO became popular after COVID, but its appeal has cooled. Many companies have found that employees often take less time off when limits are unclear, and as a result, some employers are returning to more structured PTO plans.

In hospitality today, the market standard for salaried managers (including GMs, Directors, Executive Chefs, and Executive Leaders) is either Unlimited PTO or 20–25 days of PTO per year. That PTO bank typically includes sick time. Most hospitality employers do not maintain a separate sick-leave bank for salaried managers. If a GM gets the flu, needs a doctor's appointment, or takes a mental-health day, they simply use their PTO.

EMPLOYMENT TRENDS - How the Workforce is Changing

The hospitality industry is no longer dealing with a temporary staffing shortage, it is facing a structural leadership gap. Years of retirements, pandemic exits, and disrupted promotion pipelines have dramatically thinned the ranks of experienced General Managers, Directors, Executive Chefs, and regional leaders.

I. Competition for Talent has Fundamentally Changed - It is no longer just about who pays the most, it is about who builds the best leaders. Organizations that invest in people will outperform those that rely on poaching or short-term hiring.

The new talent advantage is driven by:

- Strong training and leadership development programs
- Mentorship and internal promotion pipelines
- Clear succession planning and career visibility

II. Automation Grows Up: Redesigning How Hospitality Operates - Automation has moved beyond efficiency to fundamentally reshape how hospitality operates. AI-driven scheduling, robotics, biometric access, and predictive analytics are redefining staffing models and reducing management layers. Today's most valuable leaders are hybrid operators who blend people skills with technology and data, creating a workforce that is leaner, smarter, and more tech-enabled than ever.

This automation shift is creating:

- Smaller, more skilled frontline teams
- Fewer middle-management layers
- Greater reliance on technology-enabled supervisors

III. Is Hospitality a Career Again...or Just a Job? - 2025 marked a turning point for hospitality's professional identity. Companies that offer real career paths are attracting committed, long-term professionals. Those that do not remain trapped in expensive, high-turnover hiring cycles.

The industry is embracing new staffing models that now include:

- Fractional executives
- Contract and interim managers
- Turnaround specialists
- Mobile and project-based leadership pools

IV. Managers Are Carrying More Than Ever - Today's hospitality managers are overseeing larger teams, more technology, and greater accountability than ever before. While automation enables this broader scope, it also increases burnout risk. The best operators are supporting leaders with better training, real decision-making authority, and systems that remove friction from daily operations.

Leadership roles are becoming:

- Fewer in number
- Higher in compensation
- Significantly more demanding

V. Culture Wins the Talent War - Wages have largely leveled out across most hospitality markets. What truly differentiates employers now is workplace experience.

Employees are choosing companies based on:

- Leadership trust
- Schedule flexibility
- Stability and predictability
- Psychological safety
- Long-term growth opportunity

The talent war is no longer being won with hourly rates alone, it is being won through culture, leadership quality, and career opportunity. Organizations that build career-based cultures will dominate recruitment and retention, while those that rely only on compensation will continue to churn talent.

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