

Businesses in the accommodation and food services sector

Statistics Explained

*Data extracted in March 2025
Planned article update: March 2026*

Highlights

The accommodation and food services sector employed 10.9 million persons and accounted for 6.8% of the total employment in the EU's business economy in 2022. The accommodation and food services sector accounted for 6.1% of the total number of enterprises in the EU in 2022. This article presents an overview of statistics for the [European Union's \(EU\)](#) accommodation and food services sector, as covered by [NACE Rev. 2](#). These activities make up a significant part of tourism supply, although they also serve local clients and business customers. This article belongs to a [set of statistical articles](#) on 'Business economy by sector'.

Structural profile

In 2022, the sector's [value added](#) of € 280.7 billion in the [EU](#) increased by 37.8% compared to 2021 (€ 203.6 billion). In 2022, the number of [persons employed](#) amounted to approximately 10.9 million persons. This figure includes a significant portion engaged in part-time roles, alongside a considerable presence of self-employed individuals and unpaid family workers. However, there was a positive increase of 10.1% from the previous year, 2021, where employment stood at 9.9 million persons. The accommodation and food services sector's contribution to the [business economy's](#) (Sections B to N and P to R, as well as Divisions S95 and S96) employment was much higher (6.8% of the total) than its contribution to value added (2.8%). Around 1.96 million [enterprises](#) operated in the EU's accommodation and food services sector with a share of 6.1% of the total number of enterprises in the business economy, reflecting the small average size of the enterprises.

Key indicators: Accommodation and food service activities (NACE Section I), EU, 2022

	Value
Main indicators	
Number of enterprises (number)	1 956 215
Number of persons employed (number)	10 894 963
Net turnover (€ million)	663 557
Purchases of goods and services (€ million)	391 327
Employee benefits expense (€ million)	190 269
Value added (€ million)	280 662
Gross operating surplus (€ million)	90 407
Share in business economy total (%)	
Number of enterprises	6.1
Number of persons employed	6.8
Value added	2.8
Derived indicators	
Apparent labour productivity (thousand € per head)	25.8
Employee benefits expense (thousand € per head)	20.6
Wage-adjusted labour productivity (%)	124.9
Gross operative rate (%)	13.6

Source: Eurostat (online data code: sbs_ovw_act)



Table 1: Key indicators: accommodation and food service activities (NACE Section I), EU, 2022 Source: Eurostat (sbs_ovw_act)

In 2022, the EU's accommodation and food services sector recorded an [apparent labour productivity](#) of € 25 800 per person employed. The sector has the lowest apparent labor productivity among all NACE sections within the business economy.

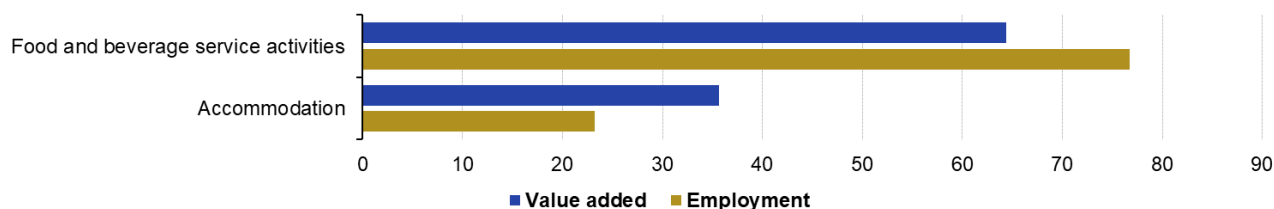
Similarly, the [average employee benefits expense](#) (average personnel costs) in this sector amounted to € 20,600 per employee, reflecting the lowest values observed across all sectors included in the business economy. However, it's important to note that both of these indicators are pulled downwards by the traditionally high incidence of part-time employment in the accommodation and food services sector. The [wage-adjusted labour productivity ratio](#) is not directly affected by part-time employment as it shows the ratio between value added and total employee benefits expense without relating this to the number of persons producing the output or receiving wages and salaries. The combination of low productivity and employee benefits expense in the EU's accommodation and food services sector led to a wage-adjusted labour productivity ratio of 124.9% in 2022, which was considerably below the average (152.6%) of the business economy. By contrast, the [gross operating rate](#) which shows the share of [turnover](#) that remains after paying for purchased goods and services and employee benefits expense (in other words, the [gross operating surplus](#)) was 13.6% for the EU's accommodation and food services sector in 2022, slightly above the business economy average of 11.8%.

Sectoral analysis

According to most structural business indicators, the food and beverages subsector (Division 56) is larger than the accommodation subsector (Division 55). The food and beverages subsector accounted for 79.4% of all enterprises in the EU's accommodation and food services sector in 2022, 76.8% of the persons employed and 64.4% of the sectoral value added.

Sectoral analysis of Accommodation and food service activities (NACE Section I), EU, 2022

(% share of sectoral total)



Note: Ranked on value added.

Source: Eurostat (online data code: sbs_ovw_act)

eurostat

Figure 1: Sectoral analysis of accommodation and food service activities (NACE Section I), EU, 2022 Source: Eurostat (sbs_ovw_act)

The subsector of food and beverages includes traditional restaurants, fast-food or take-away restaurant, cafeterias, mobile food trucks, catering services, as well as bars, coffee shops and mobile beverage vendors. 1.5 million enterprises were active in this sector in 2022, and employed 8.4 million persons, contributing to the EU's business economy with a value added of € 180.7 billion, increase of 28.9% from the year 2021 that was more affected by the COVID-19 pandemic. The subsector of accommodation, which includes among others hotels, youth hostels, mountain refuges, camping grounds, recreational vehicle parks and trailer parks, as well as student residences and railway sleeping cars, employed 2.5 million persons and generated € 100.0 billion in value added increase increase of 57.6% from 2021— see Table 2a.

Sectoral analysis of key indicators, Accommodation and food service activities (NACE Section I), EU, 2022

	Number of enterprises	Number of persons employed (thousands)	Net turnover	Value added (€ million)	Employee benefits expense
Accommodation and food service activities	1 956.2	10 895.0	663.6	280.7	190.3
Accommodation	402.6	2 532.3	212.8	100.0	58.3
Food and beverage service activities	1 553.6	8 362.6	450.8	180.7	132.0

Source: Eurostat (online data code: sbs_ovw_act)

eurostat

Table 2a: Sectoral analysis of key indicators: accommodation and food service activities (NACE Section I), EU, 2022 Source: Eurostat (sbs_ovw_act)

Sectoral analysis of key indicators, Accommodation and food service activities (NACE Section I), EU, 2022

	Apparent labour productivity	Average employee benefits expense	Wage-adjusted labour productivity	Gross operative rate
	(thousand € per head)		(%)	
Accommodation and food service activities	25.8	20.6	124.9	13.6
Accommodation	39.5	26.4	149.7	19.6
Food and beverage service activities	21.6	18.8	114.8	10.8

Source: Eurostat (online data code: sbs_ovw_act)

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Table 2b: Sectoral analysis of key indicators, accommodation and food service activities (NACE Section I), EU, 2022 Source: Eurostat (sbs_ovw_act)

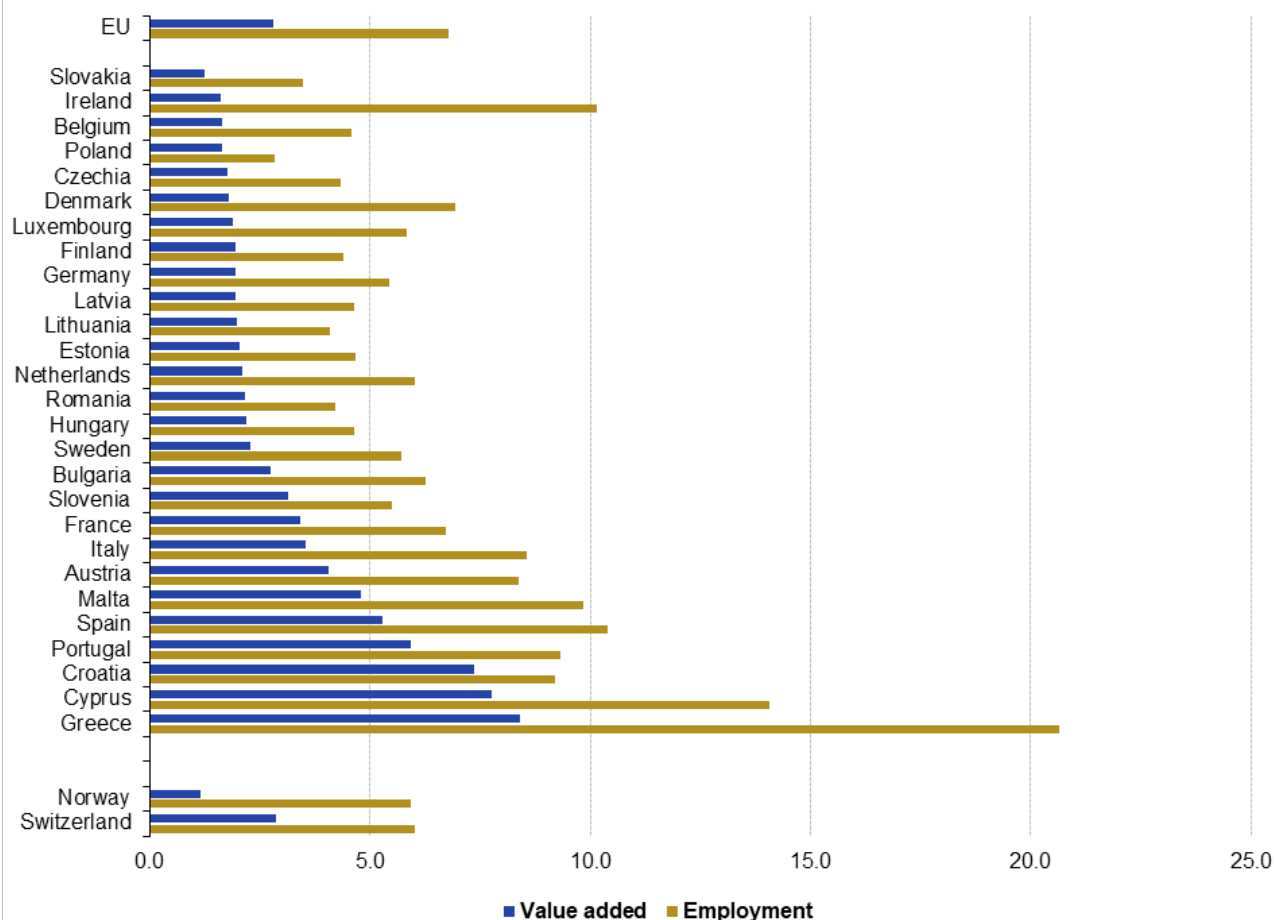
The very low apparent labour productivity in the EU's accommodation and food services sector in 2022 was observed in both subsectors: the food and beverages subsector, where an average of € 21 600 of value was added per person employed, and the accommodation subsector with € 39 500. Among all NACE divisions within the business economy, the 'Food and beverages subsector' had in 2022 the second lowest apparent labour productivity ratio (after 'Other personal service activities') and the lowest average employee benefits expense (€ 18 800 per person). As already noted, many activities in the accommodation and food services sector have a high incidence of part-time employment, and wage-adjusted labour productivity is an indicator that is less influenced by this characteristic. The accommodation subsector recorded a wage-adjusted labour productivity ratio of 149.7%, while the food and beverages subsector recorded a ratio of 114.8%, both being far lower than the business economy average (152.6%).

Country overview

In Greece, 20.7% of the business economy employment was active in accommodation and food services in 2022, while this sector accounted for 8.4% of business economy value added in Greece— see Figure 2. The next highest employment share was in Cyprus, with 14.1% and a value added share of 7.8% of the business economy. Spain, Malta, Portugal and Croatia had as well a high share in employment in the accommodation and food services.

Relative importance of Accommodation and food service activities (NACE Section I), EU, 2022

(% share of value added and employment in the business economy total)



Ranked on value added

Source: Eurostat (online data code: sbs_oww_act)

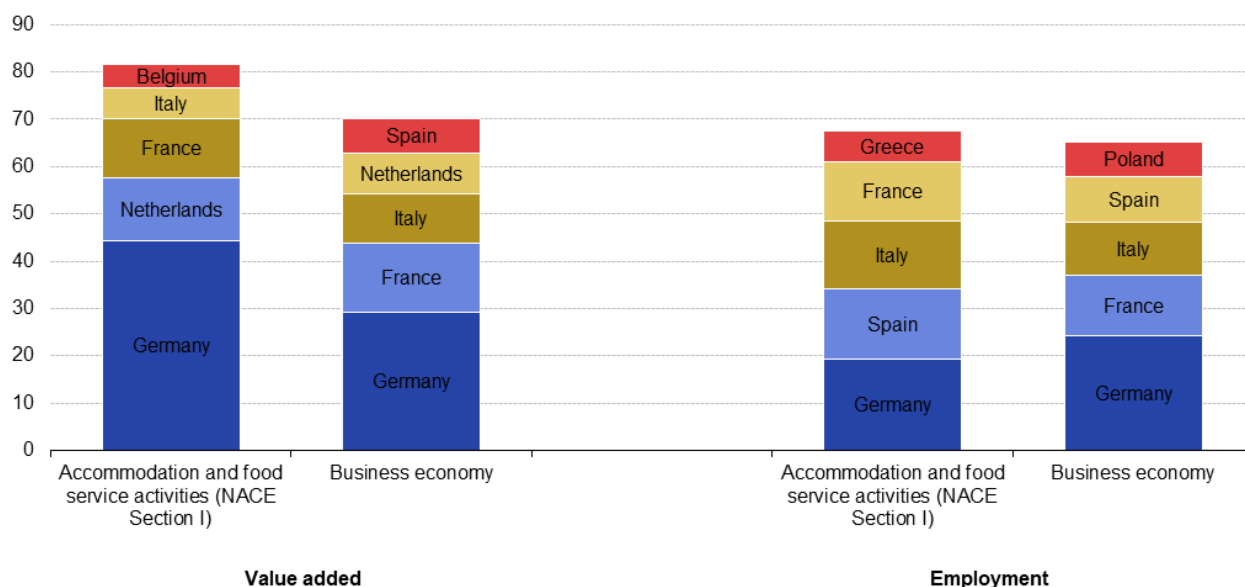
eurostat

Figure 2: Relative importance of accommodation and food service activities (NACE Section I), 2022 Source: Eurostat (sbs_oww_act)

Germany recorded the highest level of value added within the accommodation and food services sector in 2022 (44.2%). The Netherlands, France, Italy and Belgium were also significant contributors to the European Union's value added in the accommodation and food services sector, with the Netherlands accounting for 13.3%, France for 12.6%, Italy for 6.4% and Belgium for 5.1% of EU's overall value added in this sector. Together, these 5 EU countries accounted for a substantial portion, comprising 81.7% of the EU's total value added in the accommodation and food services sector for the year 2022. In employment terms, this high concentration of activity within the largest EU countries was similarly visible, as 67.6 % of the accommodation and food services sector's workforce were employed in top 5 EU countries. As seen in Figure 3, Italy and Spain employed a higher number of persons than France, while Germany was the highest employer among the EU countries.

Concentration of value added and employment, Accommodation and food service activities (NACE Section I), EU, 2022

(cumulative share of the five principal Member States as a % of the EU total)



Source: Eurostat (online data code: sbs_oww_act)

eurostat

Figure 3: Concentration of value added and employment, accommodation and food service activities (NACE Section I), 2022 Source: Eurostat (sbs_oww_act)

A further analysis shows that Romania had the highest wage-adjusted labour productivity ratio among the EU countries in the accommodation and food sector in 2022, at 180.1%, followed by Croatia (165.4%) and Cyprus (154.7%). On the other hand, Czechia (84.1%), Slovakia (98.5%) and Finland (106.7%) were the EU countries with the lowest wage-adjusted labour productivity in the accommodation and food sector.

Key indicators: Accommodation and food service activities (NACE Section I), EU, 2022

	Number of enterprises	Number of persons employed	Net turnover	Value added	Employee benefits expense	Gross investment in tangible non-current assets
	(thousands)			(€ million)		
EU	1 956.2	10 895.0	663.6	280.7	190.3	47.1
Belgium	51.6	177.6	19.1	6.4	3.6	2.2
Bulgaria	24.2	135.3	3.9	1.4	0.9	0.5
Czechia	59.9	183.5	8.6	2.7	1.9	0.5
Denmark	14.5	153.5	10.4	4.0	3.6	0.3
Germany	228.7	2 105.7	112.1	56.1	34.2	7.0
Estonia	4.4	25.3	1.3	0.4	0.4	0.1
Ireland	20.2	232.4	14.6	6.8	4.7	1.2
Greece	109.7	703.9	18.6	7.6	4.6	1.3
Spain	296.3	1 614.9	92.4	40.9	28.8	4.8
France	288.9	1 378.1	121.7	49.9	40.4	12.3
Croatia	21.4	115.7	5.9	2.7	1.4	0.5
Italy	329.1	1 559.6	100.9	38.8	25.1	4.8
Cyprus	6.3	53.2	3.1	1.4	0.9	0.3
Latvia	4.1	31.7	1.0	0.4	0.3	0.1
Lithuania	9.3	51.0	1.8	0.8	0.5	0.1
Luxembourg	2.8	22.9	2.1	1.0	0.9	0.1
Hungary	34.0	156.6	6.5	2.1	1.4	0.5
Malta	3.4	23.3	1.4	0.6	0.4	0.2
Netherlands	77.9	515.9	34.5	14.5	9.0	1.6
Austria	47.4	314.0	24.1	11.7	8.0	2.2
Poland	78.5	328.0	19.5	6.3	3.4	1.1
Portugal	118.6	407.3	19.7	8.4	4.9	2.5
Romania	42.6	197.4	7.6	2.9	1.5	1.0
Slovenia	14.4	42.9	2.8	1.1	0.7	0.2
Slovakia	20.7	63.2	2.7	0.7	0.6	0.2
Finland	16.1	77.7	7.6	2.6	2.1	0.3
Sweden	31.0	224.3	19.7	8.5	6.2	1.3
Norway	13.2	115.5	11.4	4.9	4.0	0.4
Switzerland	17.3	214.7	25.6	13.0	:	1.9

(:) not available

Source: Eurostat (online data code: sbs_ovw_act)

Table 3a: Key indicators, accommodation and food service activities (NACE Section I), 2022 Source: Eurostat (sbs_ovw_act)

Key indicators: Accommodation and food service activities (NACE Section I), EU, 2022

	Apparent labour productivity (thousand € per head)	Average employee benefits expense	Wage-adjusted labour productivity (%)
EU	25.8	20.6	124.9
Belgium	36.0	25.4	142.0
Bulgaria	10.1	7.4	135.8
Czechia	14.6	17.3	84.1
Denmark	26.4	24.5	107.5
Germany	26.7	18.3	145.8
Estonia	16.9	14.9	113.3
Ireland	29.4	21.0	139.8
Greece	10.9	7.8	139.7
Spain	25.3	21.0	120.7
France	36.2	33.0	109.8
Croatia	22.9	13.9	165.4
Italy	24.9	21.8	114.4
Cyprus	26.0	16.8	154.7
Latvia	12.3	10.4	118.7
Lithuania	15.1	11.9	126.8
Luxembourg	43.2	37.7	114.6
Hungary	13.5	11.1	122.3
Malta	26.4	17.6	149.7
Netherlands	28.1	20.0	140.6
Austria	37.1	30.8	120.5
Poland	19.2	12.9	149.0
Portugal	20.7	15.0	137.3
Romania	14.6	8.1	180.1
Slovenia	26.8	22.4	119.7
Slovakia	11.5	11.7	98.5
Finland	33.3	31.3	106.7
Sweden	37.9	29.5	128.4
Norway	42.3	35.6	118.9
Switzerland	60.6	:	:

(:) not available

Source: Eurostat (online data code: sbs_ovw_act)



Table 3b: Key indicators, accommodation and food service activities (NACE Section I), 2022 Source: Eurostat (sbs_ovw_act)

Source data for tables and graphs

- [Businesses in the accommodation and food services sector - 2022 data](#)

Data sources and availability

Coverage

The provision of accommodation services (Division 55) covers hotels and other provision of short-stay accommodation; activities related to the provision of long-term primary residences are excluded and are covered by [real estate activities](#) (Section L). The food and beverage services subsector (Division 56) provides complete meals or drinks fit for immediate consumption, regardless of the type of facility supplying the service; sit-down and take-away restaurants are included, as well as bars, canteens and catering services. Note that these activities do not cover the provision of food or drinks that are sold through independent distribution channels, in other words through [wholesale or retail trade activities](#) (Section G).

It is important to bear in mind (in keeping with all structural business statistics) that only enterprises for which the provision of accommodation, food or beverages is the principal activity are covered by the statistics presented in this article. Enterprises offering food and drink as a complement to their core business are not included and in some cases meals and beverages may represent a significant secondary activity — for example, the sale of food and beverages in stadiums, cinemas or recreation parks (if these are not operated by separate enterprises).

Data sources

The analysis presented in this article is based on the main dataset for [structural business statistics \(SBS\)](#), size class data and regional data, all of which are published annually.

The main series provides information for each EU Member State as well as a number of non-member countries at a detailed level according to the activity classification NACE. Data are available for a wide range of variables.

In structural business statistics, size classes are generally defined by the number of persons employed. A limited set of the standard structural business statistics variables (for example, the number of enterprises, turnover, persons employed and value added) are analyzed by size class, mostly down to the three-digit (group) level of NACE. The main size classes used in this article for presenting the results are:

- small and medium-sized enterprises (SMEs): with 1 to 249 persons employed, further divided into:
 - micro enterprises: with less than 10 persons employed;
 - small enterprises: with 10 to 49 persons employed;
 - medium-sized enterprises: with 50 to 249 persons employed;
- large enterprises: with 250 or more persons employed.

Structural business statistics also include regional data. Regional SBS data are available at NUTS levels 1 and 2 for the EU Member States, Iceland and Norway, mostly down to the two-digit (division) level of NACE. The main variable analyzed in this article is the number of persons employed. The type of statistical unit used for regional SBS data is normally the [local unit](#), which is an enterprise or part of an enterprise situated in a geographically identified place. Local units are classified into sectors (by NACE) normally according to their own main activity, but in some EU Member States the activity code is assigned on the basis of the main activity of the enterprise to which the local unit belongs. The main SBS data series are presented at national level only, and for this national data the statistical unit is the enterprise. It is possible for the principal activity of a local unit to differ from that of the enterprise to which it belongs. Hence, national SBS data from the main series are not necessarily directly comparable with national aggregates compiled from regional SBS.

Context

Tourism plays an important role in Europe and makes a considerable contribution to employment and regional development, as well as a range of other EU objectives, such as sustainable development or the enhancement of natural and cultural heritage.

One of the main characteristics of tourism-related activities is their high income-elasticity of demand, which increases or reduces more easily than for many other products or services. As such, spending on tourism generally decreases proportionally faster than consumers' income during times of economic slowdown. Moreover, political or

economic uncertainties (for example, when exchange rates change rapidly) tend to lead to a diversion of tourism demand, resulting in shifts between outbound tourism and domestic tourism. Furthermore, a downturn in economic fortunes is also likely to result in reduced business activity; this in turn may be reflected in fewer business trips and nights spent in hotels, as well as less corporate entertainment.

Explore further

Other articles

- [Other analyses of the business economy by NACE Rev. 2 sections](#)
- [Structural business statistics – overview article](#)
- [Structural business statistics at regional level](#)

Thematic section

- [Structural business statistics webpage](#)

Publications

- [Structural business statistics](#) – SBS metadata file

Selected datasets

- [Structural business statistics \(sbs\)](#)

External links

- [European Commission – Internal market, Industry, Entrepreneurship and SMEs](#) , see:
 - [Industrial policy](#)
 - [Tourism](#)
 - [Single market for services](#)
- [European Commission – Consumers](#) , see:
 - [Travel](#)
 - [Package travel](#)
 - [Consumers](#)
 - [Shopping: your rights](#)
 - [Your online rights](#)

Legislation

- [Details on SBS Legislation](#)
- [European Business Statistics Regulation](#)