

# TPP Data Standards Guide

**Revised as of May 15, 2019**

*For distribution and use by members of the TCA Profitability Program.*



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## GENERAL DATA TOOLS AND GUIDELINES

### INGAUGE MAPPING TOOL - EXCEL ADDON WITH API CONNECTIVITY

To expedite the data onboarding of new and existing TPP members, and reduce the time required (each month) to report your financial and operational data, we've created a separate data mapping and reporting tool.

#### [URL to download inGauge Mapping Tool \(Excel Addon\)](#)

To use, inGauge administrators will need to provide you with access credentials. To obtain access credentials, please email: [info@tcaingauge.com](mailto:info@tcaingauge.com)

### API DOCUMENTATION

TPP members can report both their financial and operational data directly to the inGauge database. If you have the capability to push data via API, please see the following documentation page:

#### [inGauge API Documentation](#)

### ACTIVITY GROUPS

Other than different Operating Modes (we recommend setting up (a) specific cost center(s) for each operating mode), we break out your Financial and Operational results into the following 'Activity Groups':

1. Company Fleet
2. Owner-Operators (and Lease Purchase Fleet)
3. Brokerage
4. Dedicated

### ALLOCATION METHODS

Ideally all revenue and expenses are recorded at the General Ledger level based on the recommendations supplied by this Data Standards Guide. However, we recognize that wholesale changes to your General Ledger may not be feasible or practical. Using the inGauge Mapping tool, which has been specifically designed to recognize the most common secondary allocation methods, companies are able to produce a more accurate benchmarking report, based on the standard Activity Groups within TPP.



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## **PREFERRED METHOD - RATIO ALLOCATION**

Wherever revenue and expenses are not specifically captured at the General Ledger level at your company, we recommend you allocate these accounts based on a 'ratio allocation' related to operating stats recorded by Activity Type, for example:

- ELD On-Duty Hours (CF, OO, Brokerage, Dedicated)
- Miles (CF, OO, Brokerage, Dedicated)
- Load Count Miles (CF, OO, Brokerage, Dedicated)
- Truck Count (CF, OO, Brokerage, Dedicated)
- Trailer Count (CF, OO, Brokerage, Dedicated)
- Driver Count (CF, OO, Brokerage, Dedicated)

The Operating Stats used for ratio allocation purposes will vary. For example, allocating Fixed Overhead for Brokerage versus the other activity groups may use load count, while Linehaul Revenue may use miles. It is important that you accurately describe the nuances of your trucking and brokerage operations during the data onboarding process, in order to use the most suitable operating stats and allocation methods.

## **OTHER - PERCENTAGE ALLOCATION**

If it is not possible to allocate revenue and expenses based on a ratio relationship, the inGauge mapping tool allows for percentage-based allocation. Please note, this is a fixed percentage. In other words, the mapping tool will map a static percentage of the general ledger value for a specific account each month. The most common use case for this allocation type is the allocation of Workers Compensation Expense between Driver, Non-Driver and Shop staff. Many already allocate this expense using the above categories, however, for those who do not, the percentage allocation can be used as a best estimate. For example, 75% Driver Wages & Benefits, 17% Shop Wages and Benefits, and 8% Non-Driver Wages and Benefits.



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## LABOR ALLOCATION

### DRIVER VS. NON-DRIVER VS. SHOP

For the most accurate benchmarking results (full compensation), we ask that all TPP members segment their labor (salaries, wages, benefits and payroll taxes) into the following categories:

1. Driver - includes base wages, per diem, benefits, payroll taxes, work comp and other compensation and purchased transportation (for Owner Operators and Lease Purchase Drivers)
2. Non-Driver - Non-Drivers include anyone in Operations, Admin/Finance, Safety, Compliance, and Recruiting. Includes all wages, salaries, benefits, payroll taxes and other compensation.
3. Shop - Shop staff include both technicians and non-technicians (Managers, Admin, Parts, Service writers etc)

### LARGE EXPENSES / SURPLUSES

General Rule of Thumb: **Any expense or surplus/credit greater than \$25,000**, please amortize/accrue over remaining months in Calendar year. For example, if you receive a \$100,000 Workers Comp Refund in March, please record 1/10th in March and remaining months in the Calendar year. This is not a mandatory rule, however it reduces the one time effect on operating results.

### WEEKS IN MONTH

We recognize that TPP members will have different fiscal accounting periods. However in order to provide the most credible results, in the mapping process, we ask that you let us know the rhythm of your fiscal periods (weeks). Our goal is for your reported results (by month) to reconcile with the results you report internally.

**Default: Actual # of Weeks in Month**

**Other: 4-4-5 pattern (Equal Quarters)**

**Other: 13 Period**



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## CATEGORY 1 - REVENUE

### 1.0 FREIGHT REVENUE

Freight Revenue includes all base revenue per mile, per load, order or shipment. This does not include Fuel Surcharge Revenue, nor any Accessorial Revenue. Freight Revenue is split into four activity groups currently:

#### LEVEL ONE

- FREIGHT REVENUE LINEHAUL - COMPANY FLEET - ID #4
- FREIGHT REVENUE LINEHAUL - OWNER OPERATOR - ID #7
- FREIGHT REVENUE LINEHAUL - DEDICATED - ID #2067
- FREIGHT REVENUE LINEHAUL - BROKERAGE - ID #47

#### LEVEL TWO

- DRYVAN REVENUE - BROKERAGE-ID# 2123
- REFRIGERATED REVENUE - BROKERAGE-ID# 2124
- FLATBED REVENUE - BROKERAGE-ID# 2125
- INTERMODAL REVENUE - BROKERAGE-ID# 2126
- LTL REVENUE - BROKERAGE-ID# 2127
- AGENT REVENUE - BROKERAGE-ID# 2133

**ALLOCATION RECOMMENDATION:** If Freight Revenue is not allocated between Company Fleet and Owner Operator at the General Ledger level. We recommend you allocate revenue using the ratio of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within. Freight revenue for Dedicated and Brokerage Activity Groups should be allocated at the General Ledger level, as it is difficult to use simply miles or loads to allocate among all four.



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## 1.1 ACCESSORIAL REVENUE

Accessorial Revenue includes all the ancillary revenue generated in the delivery of a load or shipment. Common Accessorial Revenue categories include, but are not limited to: Detention Revenue (Tractor and Trailer), Load/Unload Revenue, Stop/Stop Off Revenue, Pallet Revenue. Trailer Spotting, Tarping/Strapping/Securement Revenue, Truck Order Not Used (TONU) and Other.

ACCESSORIAL REVENUE - COMPANY FLEET - ID #5

ACCESSORIAL REVENUE - OWNER OPERATOR - ID #8

ACCESSORIAL REVENUE - BROKERAGE - ID #293

ACCESSORIAL REVENUE - DEDICATED - ID #2068

**ALLOCATION RECOMMENDATION:** If Accessorial Revenue is not allocated between Company Fleet and Owner Operator at the General Ledger level. We recommend you allocate revenue using the ratio of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within. Accessorial revenue for Dedicated and Brokerage Activity Groups should be allocated at the General Ledger level, as it is difficult to use simply miles or loads to allocate among all four.

## 1.2 FUEL SURCHARGE REVENUE

Fuel Surcharge Revenue includes all revenue billed to mitigate the financial impact of fuel expense increases.

### LEVEL ONE

FUEL SURCHARGE REVENUE - COMPANY FLEET- ID #199

FUEL SURCHARGE REVENUE - OWNER OPERATOR - ID #248

FUEL SURCHARGE REVENUE - BROKERAGE - ID #2069

FUEL SURCHARGE REVENUE - DEDICATED - ID #2070

### LEVEL TWO

REEFER FUEL SURCHARGE REVENUE - COMPANY FLEET-ID# 201



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REEFER FUEL SURCHARGE REVENUE - OWNER OPERATOR-ID# 250

REEFER FUEL SURCHARGE REVENUE - BROKERAGE-ID# 307

REEFER FUEL SURCHARGE REVENUE - DEDICATED-ID# 2152

**ALLOCATION RECOMMENDATION:** If Fuel Surcharge Revenue is not allocated between Company Fleet and Owner Operator at the General Ledger level. We recommend you allocate revenue using the ratio of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within. Fuel Surcharge Revenue for Dedicated and Brokerage Activity Groups should be allocated at the General Ledger level, as it is difficult to use simply miles or loads to allocate among all four.



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## CATEGORY 2 - DRIVER WAGES & BENEFITS

### 2.0 DRIVER WAGES

Driver Wages includes all base compensation paid to your drivers during the month. Base compensation could be paid in per mile, per hour or salary methods. Driver Wages are to be mapped at two levels:

#### LEVEL ONE

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

#### LEVEL TWO

DRIVER WAGES - COMPANY FLEET - ID #2052

DRIVER WAGES & BENEFITS - DEDICATED - ID #2156

**ALLOCATION RECOMMENDATION:** Driver Wages should be properly allocated at the General Ledger level between Company Fleet and Dedicated.

### 2.1 DRIVER PER DIEM PAY

With the recent changes to the Tax Code, the vast majority of TPP members are utilizing per diem pay as an important part of compensation. Driver Per Diem Pay can be paid in multiple ways, using multiple formulas. Please consult your accounting firm for advice on the most appropriate method for calculating and paying per diem. Driver Per Diem Pay is to be mapped at two levels:

#### LEVEL ONE

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

#### LEVEL TWO

DRIVER PER DIEM - COMPANY FLEET - ID #2053

DRIVER PER DIEM - DEDICATED - ID #2159



**ALLOCATION RECOMMENDATION:** Driver Per Diem should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

## **2.2 DRIVER DETENTION PAY**

Driver Detention Pay is direct compensation paid to a driver for the purposes of compensating them for their time spent waiting (in detention) while a shipper/consignee was not yet ready to accept a load. We recommend that Driver Detention Pay be assigned its own set of GL accounts, for both Company and Dedicated Fleets. Driver Detention Pay is to be mapped at two levels:

### **LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

### **LEVEL TWO**

DRIVER DETENTION PAY - COMPANY FLEET - ID #2054

DRIVER DETENTION PAY - DEDICATED - ID #2160

**ALLOCATION RECOMMENDATION:** Driver Detention Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

## **2.3 DRIVER LAYOVER PAY**

Driver Layover Pay is direct compensation paid to a driver for the purposes of compensating them for their time spent between maximum allowable driving time while a shipper/consignee was not yet ready to accept a load. We recommend that Driver Layover Pay be assigned its own set of GL accounts, for both Company and Dedicated Fleets. Driver Layover Pay is to be mapped at two levels:

### **LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071



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## LEVEL TWO

DRIVER LAYOVER PAY - COMPANY FLEET - ID #2055

DRIVER LAYOVER PAY - DEDICATED - ID #2161

**ALLOCATION RECOMMENDATION:** Driver Layover Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

## 2.4 DRIVER STOP PAY

Driver Stop Pay is direct compensation paid to a driver for the purposes of compensating them for multiple stops during the delivery of a load(s), or shipment(s). We recommend that Driver Stop Pay be assigned its own set of GL accounts, for both Company and Dedicated Fleets. Driver Stop Pay is to be mapped at two levels:

### LEVEL ONE

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

### LEVEL TWO

DRIVER STOP PAY - COMPANY FLEET - ID #2057

DRIVER STOP PAY - DEDICATED - ID #2162

**ALLOCATION RECOMMENDATION:** Driver Stop Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

## 2.5 DRIVER LOAD/UNLOAD PAY

Driver Load/Unload Pay is direct compensation paid to a driver for the purposes of compensating them for manually loading or unloading. We recommend that Driver Load/Unload Pay be assigned its own set of GL accounts, for both Company and Dedicated Fleets. **Please note: Compensation paid to Lumpers should not be classified here, that should be allocated to Variable Driving Expenses.** Driver Load/Unload Pay is to be mapped at two levels:



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### **LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

### **LEVEL TWO**

DRIVER LOAD/UNLOAD PAY - COMPANY FLEET - ID #2056

DRIVER LOAD/UNLOAD PAY - DEDICATED - ID #2163

**ALLOCATION RECOMMENDATION:** Driver Load/Unload Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

## **2.6 DRIVER TARPING/STRAPPING PAY**

Driver Tarping/Strapping Pay is direct compensation paid to a driver for the purposes of compensating them for manually securing a load with straps, chains and other methods, as well as protecting the load with tarps and other methods.. We recommend that Driver Tarping/Strapping Pay be assigned its own set of GL accounts, for both Company and Dedicated Fleets. Driver Tarping/Strapping Pay is to be mapped at two levels:

### **LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

### **LEVEL TWO**

DRIVER TARPING/STRAPPING PAY - COMPANY FLEET - ID #2058

DRIVER TARPING/STRAPPING PAY - DEDICATED - ID #2164

**ALLOCATION RECOMMENDATION:** Driver Tarping/Strapping Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

## **2.7 DRIVER INCENTIVE PAY**



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TPP strongly recommends providing incentive-based compensation for the purposes of rewarding drivers for above average safety records/scores, productivity, and customer service (among others). Providing these types of incentives has been proven (if properly implemented) to improve the retention of drivers. As such, we strongly recommend that TPP members create distinct General Ledger accounts for properly tracking incentive-based compensation versus other forms of compensation. Driver Incentive Pay is to be mapped at two levels:

**LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

**LEVEL TWO**

DRIVER INCENTIVE PAY - COMPANY FLEET - ID #2157

DRIVER INCENTIVE PAY - DEDICATED - ID #2158

**ALLOCATION RECOMMENDATION:** Driver Incentive Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

**2.8 DRIVER OTHER PAY**

Driver Other Pay is to be used for allocating/mapping other forms of direct compensation not classified above. Driver Other Pay is to be mapped at two levels:

**LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

**LEVEL TWO**

DRIVER OTHER PAY - COMPANY FLEET - ID #2059

DRIVER OTHER PAY - DEDICATED - ID #2165



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**ALLOCATION RECOMMENDATION:** Driver Other Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet.

## 2.9 DRIVER PAYROLL TAXES

Driver Payroll Taxes can include, among other possible employer-borne taxes and fees: FICA, FUTA, EI (CANADA), CPP, and other Federal, State or Provincial Payroll Taxes. It is common for TPP members to allocate General Ledger accounts for each type of Payroll Tax item, and also simply have general Payroll Tax accounts. Key recommendation is to split Payroll Tax expenses between Driver, Non-Driver, and Maintenance groups. Driver Payroll Taxes should be mapped at two levels:

### LEVEL ONE

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

### LEVEL TWO

DRIVER PAYROLL TAXES- COMPANY FLEET - ID #2060

DRIVER PAYROLL PAY - DEDICATED - ID #2166

**ALLOCATION RECOMMENDATION:** Driver Other Pay should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet. If Payroll Taxes are not split between Driver, Non-Driver and Maintenance groups at the GL level, we recommend you use the TPP mapping tool, and Ratio allocation to properly allocate. Base compensation accounts for each of Driver, Non-Driver and Maintenance are to be used for the Ratio relationships. Ratio allocation can accommodate up to 12 distinct accounts for the purposes of establishing a dynamic ratio.

## 2.10 DRIVER HEALTH, GROUP INSURANCE, RETIREMENT & OTHER

TPP members, depending on their geographic location provide many different types of benefit-type compensation packages. This category of driver compensation can include Health Insurance (General, Eye, Life etc), Retirement Benefits (401K, RRSP), Employee Stock Ownership Plans (ESOP) among many others. Key recommendation is to split these types of



benefits between Driver, Non-Driver, and Maintenance groups. Driver Health, Group Insurance, Retirement & Other should be mapped at two levels:

**LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071

**LEVEL TWO**

DRIVER HEALTH & GROUP INS., RETIREMENT, OTHER - COMPANY FLEET- ID #2061

DRIVER HEALTH & GROUP INS., RETIREMENT, OTHER - DEDICATED - ID #2166

**ALLOCATION RECOMMENDATION:** Driver Health, Group Insurance, Retirement & Other should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet. If Health, Group Insurance, Retirement & Other are not split between Driver, Non-Driver and Maintenance groups at the GL level, we recommend you use the TPP mapping tool, and Ratio allocation to properly allocate. Base compensation accounts for each of Driver, Non-Driver and Maintenance are to be used for the Ratio relationships. Ratio allocation can accommodate up to 12 distinct accounts for the purposes of establishing a dynamic ratio.

**2.11 DRIVER WORKERS COMPENSATION**

As Workers Compensation can be a large component of Labor expenses, especially for drivers, we strongly recommend creating distinct Workers Compensation General Ledger accounts for Driver Workers Compensation expense. Workers Compensation will include direct premium expense, net refunds or surcharges, claims, and any admin fees related to the management of your Workers Compensation program (captive or otherwise). Refunds and surcharges greater than \$25,000 should be amortized over the remaining months (when received/assessed) in a fiscal year wherever possible:

**LEVEL ONE**

DRIVER WAGES & BENEFITS - COMPANY FLEET - ID #67

DRIVER WAGES & BENEFITS - DEDICATED - ID #2071



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## LEVEL TWO

DRIVER WORKERS COMP. - COMPANY FLEET - ID #2061

DRIVER WORKERS COMP. - DEDICATED - ID #2166

**ALLOCATION RECOMMENDATION:** Driver Workers Compensation should be properly allocated at the General Ledger level between Company Fleet and Dedicated Fleet. Further, Workers Compensation should be split between Driver, Non-Driver and Maintenance groups at the GL level. If you do not currently separately allocate Workers Compensation between Driver, Non-Driver and Shop. We recommend using the following percentage allocation within the TPP Mapping Tool:

**If you have Drivers, Non-Driver AND Shop Staff:** 75% Drivers : 20% Maintenance : 5% Non-Drivers

**If you have Drivers and Non-Driver(No Shop):** 90% Drivers : 10% Non-Drivers

The above are general recommendations based on feedback TPP Members participating in the TPP Data Standards Calls.

## CATEGORY 3 - OWNER OPERATOR / LEASE PURCHASE COMPENSATION

### 3.0 NET SETTLEMENTS - OWNER OPERATOR

Currently, within TPP, we make no distinction between Owner Operators and Lease Purchase Operators. As such, from a compensation perspective, please treat them as the same. Net Settlements includes all base compensation paid to your OO / LP Operators during the month. Base compensation could be paid in per mile, per hour or salary methods. Net Settlements are to be mapped at two levels:

#### LEVEL ONE

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

#### LEVEL TWO



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NET SETTLEMENTS - OWNER OPERATOR - ID #2170

**LEVEL THREE**

DRYVAN PURCHASED TRANSPORTATION - BROKERAGE-ID# 2134

REFRIGERATED PURCHASED TRANSPORTATION - BROKERAGE-ID# 2135

FLATBED PURCHASED TRANSPORTATION - BROKERAGE-ID# 2136

INTERMODAL PURCHASED TRANSPORTATION - BROKERAGE-ID# 2137

LTL PURCHASED TRANSPORTATION - BROKERAGE-ID# 2138

**3.1 FUEL SURCHARGE COMPENSATION - OWNER OPERATOR**

Ideally, we ask TPP members to segment base compensation and other accessorial compensation for Owner Operators from Fuel Surcharge compensation (their share of Fuel Surcharge compensation). This segmentation should be done at the General Ledger level. Fuel Surcharge Compensation amounts are to be mapped at two levels :

**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

FUEL SURCHARGE COMPENSATION - OWNER OPERATOR - ID #2171

**3.2 INCENTIVE COMPENSATION - OWNER OPERATOR**

Similar to company drivers, TPP members provide incentive-based compensation for their OO / LP Operators. These incentives could be based on productivity, safety or other



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performance-related measures. We would like to isolate the total amount of incentive-based compensation for OO / LP Operators from all other compensation :

**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

INCENTIVE COMPENSATION - OWNER OPERATOR - ID #2173

**3.2 DETENTION COMPENSATION - OWNER OPERATOR**

Accessorial compensation should be properly categorized for both Company, Owner Operator and Lease Purchase drivers, at the General Ledger level. Ideally, Detention, Stop, Layover, Load/Unload, Tarping/Strapping compensation, should each be isolated at the General Ledger level as well. Detention compensation should be mapped at two levels :

**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

DETENTION COMPENSATION - OWNER OPERATOR - ID #2172

**3.3 STOP COMPENSATION - OWNER OPERATOR**

Accessorial compensation should be properly categorized for both Company, Owner Operator and Lease Purchase drivers, at the General Ledger level. Ideally, Detention, Stop, Layover, Load/Unload, Tarping/Strapping compensation, should each be isolated at the General Ledger level as well. Stop compensation should be mapped at two levels :

**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

STOP COMPENSATION - OWNER OPERATOR - ID #2174

**3.4 LAYOVER COMPENSATION - OWNER OPERATOR**



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Accessorial compensation should be properly categorized for both Company, Owner Operator and Lease Purchase drivers, at the General Ledger level. Ideally, Detention, Stop, Layover, Load/Unload, Tarping/Strapping compensation, Layover compensation should each be isolated at the General Ledger level as well. Layover compensation should be mapped at two levels :

**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

LAYOVER COMPENSATION - OWNER OPERATOR - ID #2175

**3.5 LOAD/UNLOAD COMPENSATION - OWNER OPERATOR**

Accessorial compensation should be properly categorized for both Company, Owner Operator and Lease Purchase drivers, at the General Ledger level. Ideally, Detention, Stop, Layover, Load/Unload, Tarping/Strapping compensation, Load/Unload compensation should each be isolated at the General Ledger level as well. Please note, Load/Unload compensation paid to other third-party people/services (not Owner or Lease Purchase Operators themselves), please map to Variable Driving Expenses. Layover compensation should be mapped at two levels :

**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

LOAD/UNLOAD COMPENSATION - OWNER OPERATOR - ID #2176

**3.6 TARPING/STRAPPING COMPENSATION - OWNER OPERATOR**

Accessorial compensation should be properly categorized for both Company, Owner Operator and Lease Purchase drivers, at the General Ledger level. Ideally, Detention, Stop, Layover, Load/Unload, Tarping/Strapping compensation, Tarping/Strapping compensation should each be isolated at the General Ledger level as well. Please note, Tarping/Strapping compensation/fees paid to other third-party people/services (not Owner or Lease Purchase Operators themselves), please map to Variable Driving Expenses. Layover compensation should be mapped at two levels :



**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

TARPING/STRAPPING COMPENSATION - OWNER OPERATOR - ID #2177

**3.7 OTHER COMPENSATION - OWNER OPERATOR**

Other compensation paid to Owner / Lease Purchase Operators is meant to capture any compensation not captured in the other Owner Operator compensation categories. Examples would be fringe benefits such as Occ Acc Insurance Premiums :

**LEVEL ONE**

PURCHASED TRANSPORTATION - OWNER OPERATOR - ID #9

**LEVEL TWO**

OTHER COMPENSATION - OWNER OPERATOR - ID #2179

**CATEGORY 4 - NON-DRIVER WAGES & BENEFITS**

**4.0 NON-DRIVER WAGES**

Non-Driver wages includes all direct compensation to your non-driving staff (part and full time). Non-Drivers include any employees and contractors within the following roles: Sales/Marketing, Operations, Recruiting, Safety & Risk, Information Services, Finance & Admin, and Brokerage/Logistics. For Company Fleet, Owner Operator Fleet and Dedicated, please categorize the above into: 1. Operations, 2. Admin/Finance. For Brokerage, please categorize your staff as: 1. Sales/Freight Finders, 2. Dispatch/Capacity/Truck Finders, 3. All Other Staff.



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**LEVEL ONE**

- NON DRIVER WAGES & BENEFITS - COMPANY FLEET - ID#193
- NON DRIVER WAGES & BENEFITS - OWNER OPERATOR - ID#241
- NON DRIVER WAGES & BENEFITS - BROKERAGE - ID#296
- NON DRIVER WAGES & BENEFITS - DEDICATED - ID#2079

**LEVEL TWO**

- OPERATIONS WAGES - COMPANY FLEET - ID#2281
- OPERATIONS WAGES - OWNER OPERATOR - ID#2282
- OPERATIONS WAGES - DEDICATED - ID#2284
- ADMIN/FINANCE WAGES - COMPANY FLEET - ID#2285
- ADMIN/FINANCE WAGES - OWNER OPERATOR - ID#2286
- ADMIN/FINANCE WAGES - DEDICATED - ID#2288
- BASE COMPENSATION (WAGES) - SALES/FREIGHT FINDERS - BROKERAGE - ID#2140
- BASE COMPENSATION (WAGES) - DISPATCH/TRUCK FINDERS - BROKERAGE - ID#2142
- BASE COMPENSATION (WAGES) - ALL OTHER STAFF - BROKERAGE - ID#2144
- BROKERAGE AGENT COMPENSATION - BROKERAGE - ID#2146

**LEVEL THREE**

- OPERATIONS - INCENTIVE PAY - COMPANY FLEET - ID#2297
- OPERATIONS - INCENTIVE PAY - OWNER OPERATOR - ID#2298
- OPERATIONS - INCENTIVE PAY - DEDICATED - ID#2300
- ADMIN/FINANCE - INCENTIVE PAY - COMPANY FLEET - ID#2301
- ADMIN/FINANCE - INCENTIVE PAY - OWNER OPERATOR - ID#2302



ADMIN/FINANCE - INCENTIVE PAY - DEDICATED - ID#2304

INCENTIVE COMPENSATION (COMMISSION/BONUS) - SALES/FREIGHT FINDERS -  
BROKERAGE - ID#2141

INCENTIVE COMPENSATION (COMMISSION/BONUS) - DISPATCH/TRUCK FINDERS -  
BROKERAGE - ID#2143

INCENTIVE COMPENSATION (COMMISSION/BONUS) - ALL OTHER STAFF - BROKERAGE -  
ID#2145

#### **4.1 NON-DRIVER BENEFITS AND PAYROLL TAXES**

Non-Driver Benefits and Payroll taxes include the following items: 1) Payroll Taxes (FUTA, SUTA, SUI, EI, CPP, Workers Compensation etc), 2) Healthcare Benefits (employer portion only), 3) Retirement Benefits (employer portion only). We strongly recommend TPP participants allocate all payroll/labor related expenses by Non-Driver, Driver and Shop/Maintenance. Further, it is recommended that all Non-Drivers are properly allocated to the operating division or cost center they are attributable to. As described above, no requirement to break-out Workers Compensation premiums

##### **LEVEL ONE**

OPERATIONS BENEFITS/PAYROLL TAXES - COMPANY FLEET - ID#2289

OPERATIONS BENEFITS/PAYROLL TAXES - OWNER OPERATOR - ID#2290

OPERATIONS BENEFITS/PAYROLL TAXES - DEDICATED - ID#2292

ADMIN/FINANCE BENEFITS/PAYROLL TAXES - COMPANY FLEET - ID#2293

ADMIN/FINANCE BENEFITS/PAYROLL TAXES - OWNER OPERATOR - ID#2294

ADMIN/FINANCE BENEFITS/PAYROLL TAXES - DEDICATED - ID#2296

PAYROLL TAXES - BROKERAGE - ID#2147

HEALTHCARE BENEFITS - BROKERAGE - ID#2148

RETIREMENT BENEFITS - BROKERAGE - ID#2149



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## **CATEGORY 5 - SHOP/MAINTENANCE WAGES & BENEFITS**

Shop/Maintenance staff are categorized separately from: 1) Non-Drivers (as described above), 2) Drivers, and 3) Owner / Lease Purchase Operators. This is applicable to both financial and operational data. Ideally, you should be able to allocate labor for your technicians to Tractors, Trailers, Reefers and Other equipment. To do so, you must be using a formal Repair/Work order system/process.. In absence of the above, you can use percentage allocations for the labor value of work attributable to Truck vs. Trailer and Other.

For Shop / Maintenance Wages & Benefits, for all categories, we do not break out Wages or Other Compensations from Benefits and Payroll Taxes.



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## 5.0 SHOP WAGES, BENEFITS & PAYROLL TAXES

For every repair/work order, ideally, you are capturing an amount attributable to labor. This amount is typically derived from an Internal Shop Rate, meant to capture all labor related expenses, as well as most other Fixed and Admin Overhead. There are three levels of mapping that are completed for these amounts, subject to the level of detail at General Ledger level..

### LEVEL ONE

MAINTENANCE EXPENSE - COMPANY FLEET - ID#2029

MAINTENANCE EXPENSE - OWNER OPERATOR - ID#2029

MAINTENANCE EXPENSE - BROKERAGE - ID#2073

MAINTENANCE EXPENSE - DEDICATED - ID#2074

### LEVEL TWO

SHOP WAGES & BENEFITS/PAYROLL TAXES - TECHNICIAN/ADMIN - COMPANY FLEET - ID#194

SHOP WAGES & BENEFITS/PAYROLL TAXES - TECHNICIAN/ADMIN - OWNER OPERATOR - ID#242

SHOP WAGES & BENEFITS/PAYROLL TAXES - TECHNICIAN/ADMIN - BROKERAGE - ID#297

SHOP WAGES & BENEFITS/PAYROLL TAXES - TECHNICIAN/ADMIN - DEDICATED - ID#2122

### LEVEL THREE

SHOP WAGES & BENEFITS/PAYROLL TAXES - TRUCKS - COMPANY FLEET - ID#2020

SHOP WAGES & BENEFITS/PAYROLL TAXES - TRUCKS - OWNER OPERATOR - ID#2181

SHOP WAGES & BENEFITS/PAYROLL TAXES - TRUCKS - DEDICATED - ID#2182

SHOP WAGES & BENEFITS/PAYROLL TAXES - TRAILERS - COMPANY FLEET - ID#2021

SHOP WAGES & BENEFITS/PAYROLL TAXES - TRAILERS - OWNER OPERATOR - ID#2183

SHOP WAGES & BENEFITS/PAYROLL TAXES - TRAILERS - BROKERAGE - ID#2184



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SHOP WAGES & BENEFITS/PAYROLL TAXES - TRAILERS - DEDICATED - ID#2185  
SHOP WAGES & BENEFITS/PAYROLL TAXES - REEFERS - COMPANY FLEET - ID#2186  
SHOP WAGES & BENEFITS/PAYROLL TAXES - REEFERS - OWNER OPERATOR - ID#2187  
SHOP WAGES & BENEFITS/PAYROLL TAXES - REEFERS - BROKERAGE - ID#2188  
SHOP WAGES & BENEFITS/PAYROLL TAXES - REEFERS - DEDICATED - ID#2189  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRUCKS - COMPANY FLEET - ID#2018  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRUCKS - OWNER OPERATOR -  
ID#2190  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRUCKS - BROKERAGE - ID#2191  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRUCKS - TRUCKS - DEDICATED -  
ID#2192  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRAILERS - COMPANY FLEET - ID#2019  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRAILERS - OWNER OPERATOR -  
ID#2193  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRAILERS - BROKERAGE - ID#2194  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRAILERS - DEDICATED - ID#2195  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - REEFERS - COMPANY FLEET - ID#2196  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - REEFERS - OWNER OPERATOR -  
ID#2197  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - REEFERS - BROKERAGE - ID#2198  
SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - REEFERS - DEDICATED - ID#2199  
SHOP WAGES & BENEFITS/PAYROLL TAXES - OTHER/UNAPPLIED - COMPANY FLEET -  
ID#2200  
SHOP WAGES & BENEFITS/PAYROLL TAXES - OTHER/UNAPPLIED - OWNER OPERATOR -  
ID#2201  
SHOP WAGES & BENEFITS/PAYROLL TAXES - OTHER/UNAPPLIED - BROKERAGE - ID#2202



**ALLOCATION RECOMMENDATION:** For Shop Wages & Benefits, the vast majority of these expenses will be allocated to Company Fleet. However, if you are tracking your shop wages and benefits by equipment type (truck versus trailer), please allocate all trailer-related shop wages and benefits to Company, Owner Operator, Brokerage (if applicable) and Dedicated (if applicable) using the ratio allocation of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within.

## **CATEGORY 6 - VARIABLE DRIVING EXPENSES**

Variable Driving Expenses is considered a 'catchall' for driving / load delivery and other variable expenses that are not captured in Labor, Fuel, Insurance, Maintenance and Equipment Financing. Only one level of mapping is done for Variable Driving Expenses. Here is a list of all items that should be mapped to Variable Driving Expenses:

1. Permits (not including Truck or Trailer plating)
2. Scale Fees
3. Lumper Fees



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4. Driver Hotel/Motel/Travel/Meals
5. Pallets/Tarps
6. Tolls
7. Fines
8. Trailer Spotting
9. Recruiting Expenses - Advertising, Screening, Physicals, Travel, Referral Fees
10. Other orientation-related expenses
11. Net cost of School Operations

## 6.0 VARIABLE DRIVING EXPENSES

### LEVEL ONE

VARIABLE DRIVING EXPENSES - COMPANY FLEET - ID#64

VARIABLE DRIVING EXPENSES - OWNER OPERATOR - ID#70

VARIABLE DRIVING EXPENSES - BROKERAGE - ID#2075

VARIABLE DRIVING EXPENSES - DEDICATED - ID#2076

**ALLOCATION RECOMMENDATION:** We strongly recommend that you record specific variable driving expenses by Activity Group at the General Ledger Level. If you do not do so, the Owner Operator fleet will receive a disproportionate amount of variable driving expenses relative to the other Activity Groups. For Brokerage, depending on the carrier relationship, you may provide additional compensation to cover variable driving expenses, or pay some or all of these expenses directly. We recommend that these amounts, wherever possible, are not included in Purchased Transportation, but instead broken out into ID#2075 - Variable Driving Expenses - Brokerage.

## CATEGORY 7 - EQUIPMENT OPERATING EXPENSES

### 7.1 FUEL, DEF AND TAXES

Fuel, DEF and Taxes includes the gross expenses related to the following:

1. Fuel Expense - Truck and Reefer
2. Fuel Taxes
3. DEF (Diesel Exhaust Fluid) and other Additives
4. Terminal Fuel Expense (amount recognized on monthly P&L)



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**LEVEL ONE**

FUEL EXPENSE - COMPANY FLEET-ID# 11  
FUEL EXPENSE - OWNER OPERATOR-ID# 12  
FUEL EXPENSE - BROKERAGE-ID# 303  
FUEL EXPENSE - DEDICATED-ID# 2077

**LEVEL TWO**

TRUCK FUEL EXPENSE - COMPANY FLEET-ID# 197  
TRUCK FUEL EXPENSE - OWNER OPERATOR-ID# 246  
TRUCK FUEL EXPENSE - DEDICATED-ID# 2235  
REEFER FUEL EXPENSE - COMPANY FLEET-ID# 200  
REEFER FUEL EXPENSE - OWNER OPERATOR-ID# 249  
REEFER FUEL EXPENSE - BROKERAGE-ID# 306  
REEFER FUEL EXPENSE - DEDICATED-ID# 2236  
FUEL TAXES - COMPANY FLEET-ID# 202  
FUEL TAXES - OWNER OPERATOR-ID# 251  
FUEL TAXES - BROKERAGE-ID# 308  
FUEL TAXES - DEDICATED-ID# 2237  
DEF ADDITIVES - COMPANY FLEET-ID# 2238  
DEF ADDITIVES - OWNER OPERATOR-ID# 2239  
DEF ADDITIVES - BROKERAGE-ID# 2240  
DEF ADDITIVES - DEDICATED-ID# 2241  
TERMINAL FUEL - COMPANY FLEET-ID# 203



TERMINAL FUEL - OWNER OPERATOR-ID# 252

TERMINAL FUEL - DEDICATED-ID# 2242

**ALLOCATION RECOMMENDATION:** We strongly recommend that you record specific Fuel-related expenses by Activity Group at the General Ledger Level, in the categories described above. For Owner Operator Fleet, if fuel purchases are completed through your company's fuel network, it is beneficial to record this expense, with fuel surcharge compensation being reduced (Credit) by this amount, and Fuel Expense - Owner Operator increased (Debit) by same amount. Doing so provides a benchmarking opportunity for those comparing their Owner Operator fleets versus other Owner Operator fleets.

## 7.2 PARTS AND SUPPLIES (MAINTENANCE)

Parts and Supplies captures all truck and trailer parts inventory, supplies, tools and miscellaneous expenses related to your internal shop operations. Repair revenue should also be recorded here, attributable to your Owner Operator and brokerage Fleets (if your Owner Operators and/or Carrier partners use your shop operations to have repairs and preventative maintenance completed). The repair revenue will offset the allocated parts and supplies expense related to those fleets.

### LEVEL ONE



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MAINTENANCE EXPENSE - COMPANY FLEET-ID# 69  
MAINTENANCE EXPENSE - OWNER OPERATOR-ID# 2029  
MAINTENANCE EXPENSE - BROKERAGE-ID# 2073  
MAINTENANCE EXPENSE - DEDICATED-ID# 2074

**LEVEL TWO**

REPAIR REVENUE - SHOP/MAINTENANCE-ID# 2154  
REPAIR REVENUE - SHOP/MAINTENANCE-ID# 2155  
PARTS EXPENSE - COMPANY FLEET-ID# 210  
PARTS EXPENSE - OWNER OPERATOR-ID# 259  
PARTS EXPENSE - BROKERAGE-ID# 317  
PARTS EXPENSE - DEDICATED-ID# 2204  
OIL LUBE COOLANTS - COMPANY FLEET-ID# 204  
OIL LUBE COOLANTS - OWNER OPERATOR-ID# 253  
OIL LUBE COOLANTS - BROKERAGE-ID# 311  
OIL LUBE COOLANTS - DEDICATED-ID# 2216  
SHOP SUPPLIES - COMPANY FLEET-ID# 208  
SHOP SUPPLIES - OWNER OPERATOR-ID# 257  
SHOP SUPPLIES - BROKERAGE-ID# 315  
SHOP SUPPLIES - DEDICATED-ID# 2217  
NET WARRANTY CREDIT - COMPANY FLEET-ID# 223  
NET WARRANTY CREDIT - OWNER OPERATOR-ID# 272  
NET WARRANTY CREDIT - BROKERAGE-ID# 331



NET WARRANTY CREDIT - DEDICATED-ID# 2234

**LEVEL THREE**

TRUCK PARTS EXPENSE - COMPANY FLEET-ID# 205

TRUCK PARTS EXPENSE - OWNER OPERATOR-ID# 254

TRUCK PARTS EXPENSE - DEDICATED-ID# 2205

TRAILER PARTS EXPENSE - COMPANY FLEET-ID# 206

TRAILER PARTS EEXPENSE - OWNER OPERATOR-ID# 255

TRAILER PARTS EXPENSE - BROKERAGE-ID# 313

TRAILER PARTS EXPENSE - DEDICATED-ID# 2206

REEFER PARTS EXPENSE - COMPANY FLEET-ID# 207

REEFER PARTS EXPENSE - OWNER OPERATOR-ID# 256

REEFER PARTS EXPENSE - BROKERAGE-ID# 314

REEFER PARTS EXPENSE - DEDICATED-ID# 2207

**ALLOCATION RECOMMENDATION:** For Parts and Supplies expense, the vast majority of these expenses will be allocated to company fleet. However, if you are tracking your Parts and Supplies by equipment type (truck versus trailer), please allocate all trailer-related parts and supplies to Company, Owner Operator, Brokerage (if applicable) and Dedicated (if applicable) fleets based on miles. We recommend you allocate Parts and Supplies using the ratio of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within.



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### **7.3 TIRE EXPENSE (MAINTENANCE)**

Tire Expense captures all truck and trailer tire inventory and outside vendor expense related to truck and trailer tire expense.

#### **LEVEL ONE**

MAINTENANCE EXPENSE - COMPANY FLEET-ID# 69

MAINTENANCE EXPENSE - OWNER OPERATOR-ID# 2029



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MAINTENANCE EXPENSE - BROKERAGE-ID# 2073

MAINTENANCE EXPENSE - DEDICATED-ID# 2074

**LEVEL TWO**

TIRE EXPENSE - COMPANY FLEET-ID# 48

TIRE EXPENSE - OWNER OPERATOR-ID# 73

TIRE EXPENSE - BROKERAGE-ID# 2120

TIRE EXPENSE - DEDICATED-ID# 2121

**LEVEL THREE**

TRUCK TIRE EXPENSE - COMPANY FLEET-ID# 211

TRUCK TIRE EXPENSE - OWNER OPERATOR-ID# 260

TRUCK TIRE EXPENSE - DEDICATED-ID# 2210

TRAILER TIRE EXPENSE - COMPANY FLEET-ID# 212

TRAILER TIRE EXPENSE - OWNER OPERATOR-ID# 261

TRAILER TIRE EXPENSE - BROKERAGE-ID# 319

TRAILER TIRE EXPENSE - DEDICATED-ID# 2211

REEFER TIRE EXPENSE - COMPANY FLEET-ID# 2212

REEFER TIRE EXPENSE - OWNER OPERATOR-ID# 2213

REEFER TIRE EXPENSE - BROKERAGE-ID# 2214

REEFER TIRE EXPENSE - DEDICATED-ID# 2215

OUTSIDE VENDOR TIRE EXPENSE - COMPANY FLEET-ID# 2222

OUTSIDE VENDOR TIRE EXPENSE - OWNER OPERATOR-ID# 2223

OUTSIDE VENDOR TIRE EXPENSE - BROKERAGE-ID# 2224



OUTSIDE VENDOR TIRE EXPENSE - DEDICATED-ID# 2225

OUTSIDE VENDOR REPAIR TRUCK TIRES - COMPANY FLEET-ID# 220

OUTSIDE VENDOR REPAIR TRUCK TIRES - OWNER OPERATOR-ID# 269

OUTSIDE VENDOR TRUCK TIRE EXPENSE - DEDICATED-ID# 2226

OUTSIDE VENDOR REPAIR TRAILER TIRES - COMPANY FLEET-ID# 221

OUTSIDE VENDOR REPAIR TRAILER TIRES - OWNER OPERATOR-ID# 270

OUTSIDE VENDOR REPAIR TRAILER TIRES - BROKERAGE-ID# 329

OUTSIDE VENDOR TRAILER TIRE EXPENSE - DEDICATED-ID# 2227

OUTSIDE VENDOR REEFER TIRE EXPENSE - COMPANY FLEET-ID# 2228

OUTSIDE VENDOR REEFER TIRE EXPENSE - OWNER OPERATOR-ID# 2229

OUTSIDE VENDOR REEFER TIRE EXPENSE - BROKERAGE-ID# 2230

OUTSIDE VENDOR REEFER TIRE EXPENSE - DEDICATED-ID# 2231

**ALLOCATION RECOMMENDATION:** For Tire Expense, the vast majority of these expenses will be allocated to company fleet. However, if you are tracking your Tire Expense by equipment type (truck versus trailer), please allocate all trailer-related parts and supplies to Company, Owner Operator, Brokerage (if applicable) and Dedicated (if applicable) fleets based on miles. We recommend you allocate Parts and Supplies using the ratio of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within.

## 7.4 OUTSIDE VENDOR EXPENSE (EXCLUDING TIRE) (MAINTENANCE)

Outside Vendor Expense captures all truck and trailer repair and maintenance expense associated with outside vendors (unrelated third parties). This category will include labor, parts, supplies and miscellaneous expenses recorded on each invoice / repair order.

### LEVEL ONE

MAINTENANCE EXPENSE - COMPANY FLEET-ID# 69



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MAINTENANCE EXPENSE - OWNER OPERATOR-ID# 2029

MAINTENANCE EXPENSE - BROKERAGE-ID# 2073

MAINTENANCE EXPENSE - DEDICATED-ID# 2074

### **LEVEL TWO**

OUTSIDE VENDOR REPAIR TRUCK AND TRAILER - COMPANY FLEET-ID# 217

OUTSIDE VENDOR REPAIR TRUCK AND TRAILER - OWNER OPERATOR-ID# 266

### **LEVEL THREE**

OUTSIDE VENDOR TRUCK REPAIR - COMPANY FLEET-ID# 214

OUTSIDE VENDOR TRUCK REPAIR - OWNER OPERATOR-ID# 263

OUTSIDE VENDOR TRUCK REPAIR - DEDICATED-ID# 2219

OUTSIDE VENDOR TRAILER REPAIR - COMPANY FLEET-ID# 215

OUTSIDE VENDOR TRAILER REPAIR - OWNER OPERATOR-ID# 264

OUTSIDE VENDOR TRAILER REPAIR - BROKERAGE-ID# 323

OUTSIDE VENDOR TRAILER REPAIR - DEDICATED-ID# 2220

OUTSIDE VENDOR REEFER REPAIR - COMPANY FLEET-ID# 216

OUTSIDE VENDOR REEFER REPAIR - OWNER OPERATOR-ID# 265

OUTSIDE VENDOR REEFER REPAIR - BROKERAGE-ID# 324

OUTSIDE VENDOR REEFER REPAIR - DEDICATED-ID# 2221

**ALLOCATION RECOMMENDATION:** For Outside Vendor Expense, we strongly recommend the expenses associated with this category are allocated directly at the General Ledger level as described above for effective benchmarking value, and internal reporting purposes.



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## **CATEGORY 7.5 - MISCELLANEOUS MAINTENANCE EXPENSES (MAINTENANCE)**

Miscellaneous Maintenance Expenses is a category for all maintenance expenses which cannot be captured in the previously defined categories.

### **LEVEL ONE**



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OUTSIDE WASH TRUCK AND TRAILER - COMPANY FLEET-ID# 218

OUTSIDE WASH TRUCK AND TRAILER - OWNER OPERATOR-ID# 267

OUTSIDE WASH TRUCK AND TRAILER - BROKERAGE-ID# 326

OUTSIDE WASH - TRUCK & TRAILER - DEDICATED - DEDICATED-ID# 2232

## **LEVEL TWO**

TRAILER WASHOUT - COMPANY FLEET-ID# 219

TRAILER WASHOUT - OWNER OPERATOR-ID# 268

TRAILER WASHOUT - BROKERAGE-ID# 327

TRAILER WASHOUT - DEDICATED-ID# 2233

ANNUALIZED PARTS INVENTORY EXPENSE - SHOP/MAINTENANCE-ID# 1009

AVERAGE PARTS INVENTORY EXPENSE - SHOP/MAINTENANCE-ID# 1010

AVERAGE DAYS WARRANTY RECEIVABLES - SHOP/MAINTENANCE-ID# 2008

**ALLOCATION RECOMMENDATION:** For Miscellaneous Maintenance Expenses, the vast majority of these expenses will be allocated to company fleet. However, if you are tracking your Miscellaneous Maintenance Expenses by equipment type (truck versus trailer), please allocate all trailer-related parts and supplies to Company, Owner Operator, Brokerage (if applicable) and Dedicated (if applicable) fleets based on miles. We recommend you allocate Miscellaneous Maintenance Expenses using the ratio of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within

## **CATEGORY 8 - EQUIPMENT FINANCING (TRUCK AND TRAILER ONLY)**

Equipment Financing Expense includes all lease, rental, depreciation and interest expense, as well as offsetting revenue recognized from Owner Operator (Lease Purchase) activity groups. If you have a separate asset-holding company, the net expense realized should be properly reported for accurate benchmarking. The inGauge mapping tool provides for the ability to upload multiple trial balances for the month (operating and asset-holding companies as example) and have the accounts mapped to capture true net equipment financing expense by equipment type and by Activity Group. Depreciation methods vary



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from company to company, however, we are actively working to provide a small number of recommended methods to limit the variances in reporting.

### **LEVEL ONE**

EQUIPMENT FINANCING EXPENSE - COMPANY FLEET-ID# 65

EQUIPMENT FINANCING EXPENSE - OWNER OPERATOR-ID# 75

EQUIPMENT FINANCING EXPENSE - BROKERAGE-ID# 280

EQUIPMENT FINANCING EXPENSE - DEDICATED-ID# 2078

### **LEVEL TWO**

LEASE REVENUE - OWNER OPERATOR-ID# 2153

TRUCK DEPRECIATION - COMPANY FLEET-ID# 2243

TRUCK DEPRECIATION - OWNER OPERATOR-ID# 2244

TRUCK DEPRECIATION - DEDICATED-ID# 2245

TRAILER DEPRECIATION - COMPANY FLEET-ID# 2246

TRAILER DEPRECIATION - OWNER OPERATOR-ID# 2247

TRAILER DEPRECIATION - BROKERAGE-ID# 2248

TRAILER DEPRECIATION - DEDICATED-ID# 2249

TRUCK INTEREST - COMPANY FLEET-ID# 179

TRUCK INTEREST - OWNER OPERATOR-ID# 227

TRUCK INTEREST - DEDICATED-ID# 2250

TRAILER INTEREST - COMPANY FLEET-ID# 180

INTEREST - TRAILER - OWNER OPERATOR - OWNER OPERATOR-ID# 228

TRAILER INTEREST - BROKERAGE-ID# 279

TRUCK INTEREST - DEDICATED-ID# 2252



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TRUCK LEASE - COMPANY FLEET-ID# 2253  
TRUCK LEASE - OWNER OPERATOR-ID# 2254  
TRUCK LEASE - DEDICATED-ID# 2255  
TRAILER LEASE - COMPANY FLEET-ID# 2256  
TRAILER LEASE - OWNER OPERATOR-ID# 2257  
TRAILER LEASE - BROKERAGE-ID# 2258  
TRAILER LEASE - DEDICATED-ID# 2259  
TRUCK GAIN OR LOSS ON DISPOSAL - COMPANY FLEET-ID# 2260  
TRUCK GAIN OR LOSS ON DISPOSAL - OWNER OPERATOR-ID# 2261  
TRUCK GAIN OR LOSS ON DISPOSAL - DEDICATED-ID# 2262  
TRAILER GAIN OR LOSS ON DISPOSAL - COMPANY FLEET-ID# 2263  
TRAILER GAIN OR LOSS ON DISPOSAL - OWNER OPERATOR-ID# 2264  
TRAILER GAIN OR LOSS ON DISPOSAL - BROKERAGE-ID# 2265  
TRAILER GAIN OR LOSS ON DISPOSAL - DEDICATED-ID# 2266  
TRUCK DISPOSAL PREP - COMPANY FLEET-ID# 2267  
TRUCK DISPOSAL PREP - OWNER OPERATOR-ID# 2268  
TRAILER DISPOSAL PREP - DEDICATED-ID# 2269  
TRAILER DISPOSAL PREP - COMPANY FLEET-ID# 2270  
TRAILER DISPOSAL PREP - OWNER OPERATOR-ID# 2271  
TRAILER DISPOSAL PREP - BROKERAGE-ID# 2272  
TRAILER DISPOSAL PREP - DEDICATED-ID# 2273

**ALLOCATION RECOMMENDATION:** For Equipment Financing Expense, the vast majority of these expenses will be allocated to company fleet. However, if you are tracking your Equipment Financing Expense by equipment type (truck versus trailer), please allocate all



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trailer-related parts and supplies to Company, Owner Operator, Brokerage (if applicable) and Dedicated (if applicable) fleets based on miles. We recommend you allocate Miscellaneous Maintenance Expenses using the ratio of miles (IFTA) between these activity groups. The TPP Data Mapping tool provides for dynamic ratio allocation within.

## **CATEGORY 9 - INSURANCE EXPENSE (RELATED TO REVENUE PRODUCING ACTIVITIES)**

Insurance Expense, as a category, captures all the insurance (including self-insurance) related expenses (Premium, Deductibles and self insured claims), related to your revenue producing activities. This category also includes accident damage repairs expense for truck and trailers. For self insured claims and surplus (dividends, premium refunds etc), we recommend that you allocate lump sum amounts greater than \$25,000 evenly over the remaining months in your fiscal month, to eliminate large variances in reported values.

### **LEVEL ONE**



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INSURANCE EXPENSE - COMPANY FLEET-ID# 15

INSURANCE EXPENSE - OWNER OPERATOR-ID# 17

INSURANCE EXPENSE - BROKERAGE-ID# 288

INSURANCE EXPENSE - DEDICATED-ID# 2081

**LEVEL TWO**

CARGO INSURANCE PREMIUM - COMPANY FLEET-ID# 181

CARGO INSURANCE PREMIUM - OWNER OPERATOR-ID# 229

CARGO INSURANCE PREMIUM - BROKERAGE-ID# 281

CARGO INSURANCE PREMIUM - DEDICATED-ID# 2276

CARGO INSURANCE DEDUCTIBLES AND RETENTION - COMPANY FLEET-ID# 182

CARGO INSURANCE DEDUCTIBLES AND RETENTION - OWNER OPERATOR-ID# 230

CARGO INSURANCE DEDUCTIBLES AND RETENTION - BROKERAGE-ID# 282

CARGO INSURANCE DEDUCTIBLES AND RETENTION - DEDICATED-ID# 2274

LIABILITY INSURANCE PREMIUM - COMPANY FLEET-ID# 183

LIABILITY INSURANCE PREMIUM - OWNER OPERATOR-ID# 231

LIABILITY INSURANCE PREMIUM - BROKERAGE-ID# 283

LIABILITY INSURANCE PREMIUM - DEDICATED-ID# 2277

LIABILITY INSURANCE DEDUCTIBLES AND RETENTION - COMPANY FLEET-ID# 184

LIABILITY INSURANCE DEDUCTIBLES AND RETENTION - OWNER OPERATOR-ID# 232

LIABILITY INSURANCE DEDUCTIBLES AND RETENTION - BROKERAGE-ID# 284

LIABILITY INSURANCE DEDUCTIBLES AND RETENTION - DEDICATED-ID# 2278

PHYSICAL DAMAGE INSURANCE PREMIUM - COMPANY FLEET-ID# 185



PHYSICAL DAMAGE INSURANCE PREMIUM - OWNER OPERATOR-ID# 233

PHYSICAL DAMAGE INSURANCE PREMIUM - BROKERAGE-ID# 285

PHYSICAL DAMAGE INSURANCE PREMIUM - DEDICATED-ID# 2279

PHYSICAL DAMAGE INSURANCE DEDUCTIBLES AND RETENTION - COMPANY FLEET-ID# 186

PHYSICAL DAMAGE INSURANCE DEDUCTIBLES AND RETENTION - OWNER OPERATOR-ID#  
234

PHYSICAL DAMAGE INSURANCE DEDUCTIBLES AND RETENTION - BROKERAGE-ID# 286

PHYSICAL DAMAGE INSURANCE DEDUCTIBLES AND RETENTION - DEDICATED-ID# 2280

### **LEVEL THREE**

TRUCK ACCIDENT REPAIR EXPENSE - COMPANY FLEET-ID# 2305

TRUCK ACCIDENT REPAIR EXPENSE - OWNER OPERATOR-ID# 2306

TRAILER ACCIDENT REPAIR EXPENSE - COMPANY FLEET-ID# 2308

TRUCK ACCIDENT REPAIR EXPENSE - DEDICATED-ID# 2307

TRAILER ACCIDENT REPAIR EXPENSE - OWNER OPERATOR-ID# 2309

TRAILER ACCIDENT REPAIR EXPENSE - BROKERAGE-ID# 2310

TRAILER ACCIDENT REPAIR EXPENSE - DEDICATED-ID# 2311

ACCIDENT REPAIR EXPENSE - SHOP/MAINTENANCE-ID# 2009

TRUCK ACCIDENT REPAIR EXPENSE - SHOP/MAINTENANCE-ID# 2010

TRAILER ACCIDENT REPAIR EXPENSE - SHOP/MAINTENANCE-ID# 2011

**ALLOCATION RECOMMENDATION:** We recommend modifying your existing General Ledger to: 1) Segment Insurance-related expenses by revenue producing activities and non-revenue producing activities. For example, separating the above items from building and general liability (which are included in Fixed Overhead expense). Including both premiums as well as



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self-insured expenses provides a more accurate (true) insurance expense. This is critically important from a benchmarking perspective.

## **CATEGORY 10 - FIXED OVERHEAD EXPENSE**

Fixed Overhead Expenses are another 'catchall' of non-variable operating expenses. After deducting all variable and Fixed Overhead Expenses, the remainder is considered pre-tax Operating Income. Do not include non-operating or unusual expenses in this category (exclude from mapping). Examples of Fixed Overhead Expenses include (but not limited to):

1. OFFICE SUPPLIES
2. COMPANY STORE
3. ADVERTISING-SALES & MARKETING (NON RECRUITING)



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4. TRAVEL & ENTERTAINMENT-SALES
5. TRAVEL & ENTERTAINMENT-OTHER
6. POSTAL/COURIER CHARGES
7. ON BOARD COMMUNICATION EXP'S
8. PHONE CHARGES
9. UTILITIES
10. INFO SERVICES- FEES & SERVICES
11. INFO SERVICES- HARDWARE & SOFTWARE
12. AGENT/OUTSIDE BROKER FEES
13. PROFESSIONAL SERVICE FEES
14. MEMBERSHIP & SUBSCRIPTIONS
15. DONATIONS
16. EQUIPMENT REGISTRATION - TRUCKS
17. EQUIPMENT REGISTRATION - TRAILERS
18. OTHER TAXES
19. BUILDING & OFFICE RENTS
20. BUILDING PROPERTY MAINTENANCE
21. REALESTATE & PROPERTY TAXES
22. PROPERTY & OTHER INSURANCE
23. NON-REVENUE DEPRECIATION
24. NON -REVENUE RENTAL EXPENSES
25. OTHER INTEREST
26. BAD DEBT
27. OTHER FIXED EXPENSES

#### **LEVEL ONE**

FIXED OVERHEAD EXPENSE - COMPANY FLEET-ID# 66

FIXED OVERHEAD EXPENSE - OWNER OPERATOR-ID# 71

FIXED OVERHEAD EXPENSE - BROKERAGE-ID# 291

FIXED OVERHEAD EXPENSE - DEDICATED-ID# 2082

**ALLOCATION RECOMMENDATION:** Fixed Overhead Expenses are not normally allocated, by activity group, at the General Ledger level. However, there are certain expenses that are only attributable to your trucking operations (onboard communications as an example), and others that should be allocated to trucking and brokerage (non asset / asset light), such as IT/INFO services. Where expenses need to be allocated across all activity groups, we



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recommend using the ratio allocation methods, and use 'loads' to establish an operating stat ratio.

## **CATEGORY 11 - BALANCE SHEET ACCOUNTS**

### **LEVEL ONE**

TOTAL LIABILITIES - COMPANY FLEET-ID# 42

TOTAL ASSETS - COMPANY FLEET-ID# 43

ACCOUNTS RECEIVABLE CURRENT - COMPANY FLEET-ID# 37



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ACCOUNTS RECEIVABLE ONE TO THIRTY DAYS - COMPANY FLEET-ID# 6005  
ACCOUNTS RECEIVABLE THIRTY ONE TO SIXTY DAYS - COMPANY FLEET-ID# 6006  
ACCOUNTS RECEIVABLE SIXTY ONE TO NINETY DAYS - COMPANY FLEET-ID# 6007  
ACCOUNTS RECEIVABLE NINETY PLUS DAYS - COMPANY FLEET-ID# 6012

## **CATEGORY 12 - OPERATIONAL STATS**

It is critically important for TPP Members to report Operating Stats on a monthly basis in order to put their financial data into proper context. Recently, we have asked our members to start reporting summary ELD data. We feel ELD data will be the universal standard to use for operating stats in the future due to the regulatory standardized requirements. Here are all the Operating Stats we currently collect from our members (where applicable and available):

### **LEVEL ONE**



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ELD ON DUTY DRIVING HOURS - COMPANY FLEET-ID# 6008  
ELD ON DUTY NOT DRIVING - COMPANY FLEET-ID# 6009  
ELD ON DUTY DRIVING HOURS - OWNER OPERATOR-ID# 6010  
ELD ON DUTY NOT DRIVING HOURS - OWNER OPERATOR-ID# 6011

REVENUE MILES - COMPANY FLEET-ID# 24  
REVENUE MILES - OWNER OPERATOR-ID# 31  
REVENUE MILES - BROKERAGE-ID# 122  
REVENUE MILES - DEDICATED-ID# 2084  
TOTAL MILES - COMPANY FLEET-ID# 25  
TOTAL MILES - OWNER OPERATOR-ID# 32  
TOTAL MILES - BROKERAGE-ID# 124  
TOTAL MILES - DEDICATED-ID# 2085  
LOAD COUNT - COMPANY FLEET-ID# 58  
LOAD COUNT - OWNER OPERATOR-ID# 61  
LOAD COUNT - BROKERAGE-ID# 127  
LOAD COUNT - DEDICATED-ID# 2086

TRUCK COUNT - COMPANY FLEET-ID# 26  
TRUCK COUNT - OWNER OPERATOR-ID# 33  
TRUCK COUNT - DEDICATED-ID# 2089  
TRAILER COUNT - COMPANY FLEET-ID# 57  
TRAILER COUNT - OWNER OPERATOR-ID# 60



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TRAILER COUNT - BROKERAGE-ID# 126

TRAILER COUNT - DEDICATED-ID# 2090

DRIVER COUNT END OF MONTH - COMPANY FLEET-ID# 27

DRIVER COUNT END OF MONTH - OWNER OPERATOR-ID# 29

DRIVER COUNT - DEDICATED-ID# 2091

DRIVER COUNT BEGINNING OF MONTH - COMPANY FLEET-ID# 2044

DRIVER COUNT BEGINNING OF MONTH - OWNER OPERATOR-ID# 2045

DRIVER COUNT - DEDICATED-ID# 2092

DRIVERS DEPARTED - COMPANY FLEET-ID# 2046

DRIVERS DEPARTED - OWNER OPERATOR-ID# 2047

DRIVERS DEPARTED - DEDICATED-ID# 2093

TECHNICIAN COUNT - SHOP/MAINTENANCE-ID# 2027

ADMIN COUNT - SHOP/MAINTENANCE-ID# 2026

TECHNICIAN DEPARTURE COUNT - SHOP/MAINTENANCE-ID# 2119

SHOP MANAGER DEPARTED - SHOP/MAINTENANCE-ID# 2118

NON DRIVER COUNT END OF MONTH - COMPANY FLEET-ID# 35

NON DRIVER COUNT END OF MONTH - OWNER OPERATOR-ID# 36

NON DRIVER COUNT END OF MONTH - BROKERAGE-ID# 2094

NON DRIVER COUNT END OF MONTH - DEDICATED-ID# 2095

NON DRIVER DEPARTED - COMPANY FLEET-ID# 2100

NON DRIVER DEPARTED - OWNER OPERATOR-ID# 2101

NON DRIVER DEPARTED - BROKERAGE-ID# 2102



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NON DRIVER DEPARTED - DEDICATED-ID# 2103  
AGENT COUNT - BROKERAGE-ID# 2315  
FUEL CONSUMPTION - COMPANY FLEET-ID# 1007  
FUEL CONSUMPTION - OWNER OPERATOR-ID# 1008  
FUEL CONSUMPTION - DEDICATED-ID# 2105  
RECORDABLE ACCIDENT COUNT - COMPANY FLEET-ID# 2106  
RECORDABLE ACCIDENT COUNT - OWNER OPERATOR-ID# 2107  
RECORDABLE ACCIDENT COUNT - DEDICATED-ID# 2108  
PREVENTABLE ACCIDENT COUNT - COMPANY FLEET-ID# 2109  
PREVENTABLE ACCIDENT COUNT - OWNER OPERATOR-ID# 2110  
PREVENTABLE ACCIDENT COUNT - DEDICATED-ID# 2111  
NON PREVENTABLE ACCIDENT COUNT - COMPANY FLEET-ID# 2112  
NON PREVENTABLE ACCIDENT COUNT - OWNER OPERATOR-ID# 2113  
NON PREVENTABLE ACCIDENT COUNT - DEDICATED-ID# 2114  
BREAKDOWN COUNT - COMPANY FLEET-ID# 2017  
BREAKDOWN COUNT - OWNER OPERATOR-ID# 2115  
BREAKDOWN COUNT - DEDICATED-ID# 2116  
TRACTOR DOWNTIME HOURS - COMPANY FLEET-ID# 2012  
TRUCK DOWNTIME HOURS - DEDICATED-ID# 2117  
AVAILABLE HOURS - SHOP/MAINTENANCE-ID# 2005  
CLOCKED HOURS - SHOP/MAINTENANCE-ID# 2006  
SRT HOUR COUNS - SHOP/MAINTENANCE-ID# 2007



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BILLED HOURS - SHOP/MAINTENANCE-ID# 2023  
BAY COUNT - SHOP/MAINTENANCE-ID# 2004  
TOTAL PAID HOURS - SHOP/MAINTENANCE-ID# 2024  
UNAPPLIED HOURS - SHOP/MAINTENANCE-ID# 2025  
INTERNAL DOWNTIME HOURS - SHOP/MAINTENANCE-ID# 2038  
EXTERNAL DOWNTIME HOURS - SHOP/MAINTENANCE-ID# 2039  
INTERNAL TRUCK BREAKDOWN COUNT - SHOP/MAINTENANCE-ID# 2040  
INTERNAL TRAILER BREAKDOWN COUNT - SHOP/MAINTENANCE-ID# 2041  
EXTERNAL TRUCK BREAKDOWN COUNT - SHOP/MAINTENANCE-ID# 2042  
EXTERNAL TRAILER BREAKDOWN COUNT - SHOP/MAINTENANCE-ID# 2043  
VOLUNTARY TERMINATIONS - COMPANY FLEET-ID# 2048  
VOLUNTARY TERMINATIONS - OWNER OPERATOR-ID# 2049  
VOLUNTARY - DEDICATED-ID# 2313  
INVOLUNTARY TERMINATIONS - COMPANY FLEET-ID# 2050  
INVOLUNTARY TERMINATIONS - DEDICATED-ID# 2314  
INVOLUNTARY TERMINATIONS - OWNER OPERATOR-ID# 2051  
ACTIVE CUSTOMER COUNT FOR MONTH - BROKERAGE-ID# 2320  
ACTIVE CARRIER COUNT FOR MONTH - BROKERAGE-ID# 6001  
NEW CARRIER COUNT FOR MONTH - BROKERAGE-ID# 6002  
CONCENTRATED CARRIER COUNT - BROKERAGE-ID# 2321  
POSITIVE MARGIN LOADS COUNT - BROKERAGE-ID# 6003  
NEGATIVE MARGIN LOADS - BROKERAGE-ID# 6004



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DRYVAN LOAD COUNT - BROKERAGE-ID# 2128  
REFRIGERATED LOAD COUNT - BROKERAGE-ID# 2129  
FLATBED LOAD COUNT - BROKERAGE-ID# 2130  
INTERMODAL LOAD COUNT - BROKERAGE-ID# 2131  
LTL SHIPMENT COUNT - BROKERAGE-ID# 2132  
AVERAGE TRUCK AGE - COMPANY FLEET-ID# 38  
RECORDABLE ACCIDENT - COMPANY FLEET-ID# 1011  
TOTAL MILES DRIVEN - COMPANY FLEET-ID# 1012  
UNSAFE DRIVING - COMPANY FLEET-ID# 1000 (OBTAINED VIA FMCSA API)  
HOURS OF SERVICE - COMPANY FLEET-ID# 1001 (OBTAINED VIA FMCSA API)  
DRIVER FITNESS - COMPANY FLEET-ID# 1002 (OBTAINED VIA FMCSA API)  
CONTROLLED SUBSTANCE - COMPANY FLEET-ID# 1003 (OBTAINED VIA FMCSA API)  
SHIPMENTS - COMPANY FLEET-ID# 2036 (LTL ONLY)  
SHIPMENTS - OWNER OPERATOR-ID# 2037 (LTL ONLY)  
SHIPMENTS - BROKERAGE-ID# 2087 (LTL ONLY)  
SHIPMENTS - DEDICATED-ID# 2088 (LTL ONLY)  
WEIGHT SHIPPED - COMPANY FLEET-ID# 2034 (LTL ONLY)  
WEIGHT SHIPPED - OWNER OPERATOR-ID# 2035 (LTL ONLY)  
WEIGHT SHIPPED - BROKERAGE-ID# 2150 (LTL ONLY)  
WEIGHT SHIPPED - DEDICATED-ID# 2151 (LTL ONLY)



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