

# TPP Data Standards Guide (Brokerage)

**Revised as of May 22, 2019**

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



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## GENERAL DATA TOOLS AND GUIDELINES

**\*PLEASE NOTE: THIS DATA STANDARDS GUIDE IS SPECIFIC TO BROKERAGE OPERATIONS. FOR THE DATA STANDARDS GUIDE FOR YOUR ASSET-BASED TRUCKING AND BROKERAGE OPERATIONS (INCLUSIVE), PLEASE GO TO [WWW.TCAINGAUGE.COM/RESOURCES](http://WWW.TCAINGAUGE.COM/RESOURCES)**

### 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](#)**

### 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.



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**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.

#### LEVEL ONE

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 Dryvan, Refrigerated, Flatbed, Intermodal, LTL and Agent revenue at the General Ledger level, we recommend you allocate revenue using the ratio allocation of miles (if you have that data available.. The TPP Data Mapping tool provides for dynamic ratio allocation within.



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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 - BROKERAGE - ID #293

**ALLOCATION RECOMMENDATION:** If Accessorial Revenue is not allocated Dryvan, Refrigerated, Flatbed, Intermodal, LTL and Agent revenue at the General Ledger level, we recommend you allocate revenue using the ratio allocation of miles (if you have that data available.. The TPP Data Mapping tool provides for dynamic ratio allocation within.



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## 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 - BROKERAGE - ID #2069

### LEVEL TWO

REEFER FUEL SURCHARGE REVENUE - BROKERAGE-ID# 307

**ALLOCATION RECOMMENDATION:** If Fuel Surcharge Revenue is not allocated Dryvan, Refrigerated, Flatbed, Intermodal, LTL and Agent revenue at the General Ledger level, we recommend you allocate revenue using the ratio allocation of miles (if you have that data available.. The TPP Data Mapping tool provides for dynamic ratio allocation within.



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## **CATEGORY 3 - CARRIER / OWNER OPERATOR COMPENSATION**

### **3.0 NET SETTLEMENTS - CARRIER / OWNER OPERATOR**

. 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 - BROKERAGE - ID #275

#### **LEVEL TWO**

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



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## **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, Information Services, and Finance & Admin. For your Brokerage operations, we suggest that you categorize your staff as: 1. Sales/Freight Finders, 2. Dispatch/Capacity/Truck Finders, 3. All Other Staff.

#### **LEVEL ONE**

NON DRIVER WAGES & BENEFITS - BROKERAGE - ID#296

#### **LEVEL TWO**

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**

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



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## **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**

NON DRIVER WAGES & BENEFITS - BROKERAGE - ID#296

### **LEVEL TWO**

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**

The assumption is made, as part of this guide, is that all maintenance-related expenses are a function of maintaining trailer pools. As such, there are no maintenance-related data points related to tractor maintenance (or other revenue-producing assets).

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

### **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 - BROKERAGE - ID#2073

#### **LEVEL TWO**

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

#### **LEVEL THREE**

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

SHOP WAGES & BENEFITS/PAYROLL TAXES - REEFERS - BROKERAGE - ID#2188

SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - TRAILERS - BROKERAGE - ID#2194

SHOP WAGES & BENEFITS/PAYROLL TAXES - TIRES - REEFERS - BROKERAGE - ID#2198

SHOP WAGES & BENEFITS/PAYROLL TAXES - OTHER/UNAPPLIED - BROKERAGE - ID#2202



## 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
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 - BROKERAGE - ID#2075

**ALLOCATION RECOMMENDATION:** 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.



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## **CATEGORY 7 - EQUIPMENT OPERATING EXPENSES**

### **7.1 FUEL, DEF AND TAXES**

The assumption is made, as part of this guide, is that all fuel-related expenses are a function of fueling reefer trailer pools. As such, there are no fuel-related data points related to tractor fueling (or other revenue-producing assets).

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

1. Fuel Expense - Reefer
2. Fuel Taxes
3. Additives

#### **LEVEL ONE**

FUEL EXPENSE - BROKERAGE-ID# 303

#### **LEVEL TWO**

REEFER FUEL EXPENSE - BROKERAGE-ID# 306

DEF / ADDITIVES - BROKERAGE-ID# 2240



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## **7.2 PARTS AND SUPPLIES (MAINTENANCE)**

### **LEVEL ONE**

MAINTENANCE EXPENSE - BROKERAGE-ID# 2073

### **LEVEL TWO**

PARTS EXPENSE - BROKERAGE-ID# 317

OIL LUBE COOLANTS - BROKERAGE-ID# 311

SHOP SUPPLIES - BROKERAGE-ID# 315

NET WARRANTY CREDIT - BROKERAGE-ID# 331

### **LEVEL THREE**

TRAILER PARTS EXPENSE - BROKERAGE-ID# 313

REEFER PARTS EXPENSE - BROKERAGE-ID# 314



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

The assumption is made, as part of this guide, is that all tire-related expenses are a function of tires related to trailer pools. As such, there are no tire-related data points related to tractor tires (or other revenue-producing assets).

### **LEVEL ONE**

MAINTENANCE EXPENSE - BROKERAGE-ID# 2073

### **LEVEL TWO**

TIRE EXPENSE - BROKERAGE-ID# 2120

### **LEVEL THREE**

TRAILER TIRE EXPENSE - BROKERAGE-ID# 319

REEFER TIRE EXPENSE - BROKERAGE-ID# 2214

OUTSIDE VENDOR TIRE EXPENSE - BROKERAGE-ID# 2224

OUTSIDE VENDOR REPAIR TRAILER TIRES - BROKERAGE-ID# 329

OUTSIDE VENDOR REEFER TIRE EXPENSE - BROKERAGE-ID# 2230



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

### **LEVEL ONE**

MAINTENANCE EXPENSE - BROKERAGE-ID# 2073

### **LEVEL TWO**

OUTSIDE VENDOR TRAILER REPAIR - BROKERAGE-ID# 323

OUTSIDE VENDOR REEFER REPAIR - BROKERAGE-ID# 324



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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**

OUTSIDE WASH TRUCK AND TRAILER - BROKERAGE-ID# 326

### **LEVEL TWO**

TRAILER WASHOUT - BROKERAGE-ID# 327

TRAILER WASHOUT - DEDICATED-ID# 2233



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

The assumption is made, as part of this guide, is that all equipment-related financing expenses are a function of financing trailer pools. As such, there are no tractor-related equipment financing data points related to brokerage.

### **LEVEL ONE**

EQUIPMENT FINANCING EXPENSE - BROKERAGE-ID# 280

### **LEVEL TWO**

TRAILER DEPRECIATION - BROKERAGE-ID# 2248

TRAILER INTEREST - BROKERAGE-ID# 279

TRAILER LEASE - BROKERAGE-ID# 2258

TRAILER GAIN OR LOSS ON DISPOSAL - BROKERAGE-ID# 2265

TRAILER DISPOSAL PREP - BROKERAGE-ID# 2272



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## **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**

INSURANCE EXPENSE - BROKERAGE-ID# 288

### **LEVEL TWO**

CARGO INSURANCE PREMIUM - BROKERAGE-ID# 281

CARGO INSURANCE DEDUCTIBLES AND RETENTION - BROKERAGE-ID# 282

LIABILITY INSURANCE PREMIUM - BROKERAGE-ID# 283

LIABILITY INSURANCE DEDUCTIBLES AND RETENTION - BROKERAGE-ID# 284

PHYSICAL DAMAGE INSURANCE PREMIUM - BROKERAGE-ID# 285

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

### **LEVEL THREE**

TRAILER ACCIDENT REPAIR EXPENSE - BROKERAGE-ID# 2310



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## **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
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 - TRAILERS
17. OTHER TAXES
18. BUILDING & OFFICE RENTS
19. BUILDING PROPERTY MAINTENANCE
20. REALESTATE & PROPERTY TAXES
21. PROPERTY & OTHER INSURANCE
22. NON-REVENUE DEPRECIATION
23. NON -REVENUE RENTAL EXPENSES
24. OTHER INTEREST
25. BAD DEBT
26. OTHER FIXED EXPENSES

### **LEVEL ONE**

FIXED OVERHEAD EXPENSE - BROKERAGE-ID# 291



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

### **LEVEL ONE**

ACCOUNTS RECEIVABLE CURRENT - ID# 37

ACCOUNTS RECEIVABLE ONE TO THIRTY DAYS -ID# 6005

ACCOUNTS RECEIVABLE THIRTY ONE TO SIXTY DAYS - ID# 6006

ACCOUNTS RECEIVABLE SIXTY ONE TO NINETY DAYS - ID# 6007

ACCOUNTS RECEIVABLE NINETY PLUS DAYS - ID# 6012



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## 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. Here are all the Operating Stats we currently collect from our members (where applicable and available):

### LEVEL ONE

REVENUE MILES - BROKERAGE-ID# 122

TOTAL MILES - BROKERAGE-ID# 124

LOAD COUNT - BROKERAGE-ID# 127

TRAILER COUNT - BROKERAGE-ID# 126

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

NON DRIVER DEPARTED - BROKERAGE-ID# 2102

AGENT COUNT - BROKERAGE-ID# 2315

ACTIVE CUSTOMER COUNT FOR MONTH (ONE LOAD IN MONTH) - BROKERAGE-ID# 2320

ACTIVE CARRIER COUNT FOR MONTH (ONE LOAD IN MONTH) - BROKERAGE-ID# 6001

NEW CARRIER COUNT FOR MONTH (ONE LOAD IN MONTH) - BROKERAGE-ID# 6002

CONCENTRATED CARRIER COUNT (TEN LOADS IN MONTH) - BROKERAGE-ID# 2321

POSITIVE MARGIN LOADS COUNT - BROKERAGE-ID# 6003

NEGATIVE MARGIN LOADS - BROKERAGE-ID# 6004

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



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SHIPMENTS - BROKERAGE-ID# 2087 (LTL ONLY)

WEIGHT SHIPPED - BROKERAGE-ID# 2150 (LTL ONLY)



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