



The Profitability Benchmark *Framework*

Five numbers a headline margin cannot show you.
See where you sit, and where to start.

DIMENSION	WHAT IT MEASURES	OUR RANGE	YOUR NUMBER
Unprofitable-customer share	Share of customers below zero net margin once cost-to-serve is counted	20-40%	%
Cost-to-serve tail	How much more the costliest decile of customers costs to serve than the median	3-6x	x
Idle-capacity cost	Practical capacity paid for but not used, as a share of the resource pool	15-30%	%
Margin cascade leakage	Margin lost between headline gross margin and true net margin per customer	10-25%	%
Costing maturity	Diagnostic score of costing capability, from averages to time-driven models	40-55	/100

The widest gap, not the worst number, is where you start.

Observed ranges across 150+ Cost and Profitability models in distribution, logistics, manufacturing, retail, healthcare and professional services. July 2026. Your own five numbers come from a Profit Check.