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August, 2014

Dear Dental Practitioner:

Enclosed please find our 2014 Fee, Salary and Management Survey. We are asking for your participation this year. Please take a few minutes to complete the enclosed survey and return it to us by September 30, 2014. If it's more convenient, you may enclose a copy of your fee schedule rather than completing the fee schedule portion of the survey.

In return for your participation, we will mail you a personalized copy of the survey's results. The personalized results make it easy to compare your responses with the survey results, and see how your numbers compare to the other survey participants. Additionally, your practice will be entered into a drawing for a chance to win a gift certificate for a free lunch for you & your staff.

We are excited that each year, more and more dental practices participate in this annual survey. Your participation is needed to ensure that the survey results are an accurate representation of dental practices in the Tidewater area. Our goal is to provide you with an insightful tool that will show how your practice compares with the Tidewater area dental industry as a whole.

If you would rather not disclose your name on the survey, just give us a call to let us know that you participated anonymously, to ensure that you are entered into the drawing and receive a copy of the survey results.

Thank you in advance and please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "David Brotman", is written over a horizontal line.

David Brotman

DB/lr

Enclosures

2014 FEE, SALARY AND MANAGEMENT SURVEY

Your participation in this year's survey is greatly valued and appreciated! Please return your completed survey no later than September 30, 2014 to: Jacobson Brotman PC, Suite 305, 984 First Colonial Road, Virginia Beach, VA 23454. If it's more convenient, you may instead fax your survey back to us at 491-8431.

If you have any questions, please give us a call at 422-4445 or email us at dentalsurvey@jwbcpas.com.

Name _____
 Address _____
 City, St, Zip _____ Specialty: _____
 Email: _____ Phone: _____ Fax: _____

Please complete these forms. For procedure fees you may send fee schedule.

WAGE and SALARY DATA

Notes:

- Enter average compensation paid PER HOUR worked. For instance, if a person is paid \$400 per week but only works 4 days (32 hours), then their effective pay is $\$400/32 = \12.50 per hour.
- IGNORE any fringe benefits—this is actual wages only.
- Experience: Use your judgment as to which experience column to use. If an assistant has 7 years experience in dentistry in other offices but has only worked for you for one year, it might be more appropriate to include their wage figure in the 5-10 Yr category.
- A True Office Manager supervises ALL personnel in the practice, while a Front Desk/Business Manager supervises only business personnel. (Most offices do NOT have a True Office Manager—that is the doctor!)

Description and Dental Experience:	0-1 Yr.	2-4 Yr.	5-10 Yr.	> 10 Yr.
Hygienist (base, not comm. or bonus) (1)
Hygiene Assistant (2)
Chairside Assistant (3)
Chairside Assistant-Certified (4)
Front desk/business staff (5)
True Office Manager (fairly rare) (6)

Doctor Total Annual "Economic Benefit" from the practice: (Salary, S-Corp dividends, Sched. C net income, retirement plan, health, life, disability insurance, auto, extra meetings and CE, family on payroll, other fringe benefits, etc.)

(9.0) \$ _____ Owner doctor (Average if more than one)

(9.1) \$ _____ Associate doctor (Average if more than one.)

PRACTICE MANAGEMENT and FINANCES

Note: To compare apples to apples, it is important to know *how many* dentists and hygienists are in your practice. So, if you have one full-time doctor and a half-time associate, you would say that you effectively have 1.5 Full-Time Equivalent ("FTE") doctors. *Although you may have a young associate in the practice full time, they may only be half booked, so in your judgment you may only count them as .5 effective, equivalent full-time doctor.*

PRODUCTION

Number of FTE: (Ex: .5, 1.0, 1.25, etc.)

- (10) _____ Owner-doctors
(11) _____ Associate doctors
(12) _____ Hygienists
(13) _____ Clinical staff
(14) _____ Business staff

Annual # units/quads and production \$:

For Entire Practice for full year
Number of Dollars
Procedures Production

- (22) _____ \$ _____ Units of Crown & Bridge
(25) _____ \$ _____ Quads planing/scaling

Annual NET production (most recent full year):

- (15) _____ ALL doctors combined
(16) _____ ALL hygienists combined

Total clinical days (most recent full year):

- (17) _____ ALL doctors combined
(18) _____ ALL hygienists combined

Patients:

- (26) _____ # Active patient charts (Seen at least once in last 2 years.)
(27) _____ # New fee-for-service patients per month, exclude emergencies.
(28) _____ # Pt visits/day PER Dr. (not hyg.)
(29) _____ # Pt visits/day PER Hygienist

OVERHEAD and COLLECTIONS

Overhead: (\$ amount for most recent full year)

- (32) _____ Dental supplies
(33) _____ Outside lab fees
(Ignore benefits, just wages below)
(34) _____ Total Hygienist gross wages
(35) _____ Total Clinical staff gross wages
(36) _____ Total Business staff gross wages
(37) _____ Lab cost for PFM crown (#2750)

(37.8) Yes No Do you have any associates?

(46.1) Yes No Do you have any hygienists?

Answer ONLY if you have Hygienists:

How do you pay hygienists: (Choose best that applies)

- (46.5) _____ Fixed hour/day/salary rate
(46.6) _____ Base + bonus over production goal
(46.7) _____ Commission only
(47) _____ % What % if paid commission only?
(48) _____ % What % if paid base + comm.?
(49) Yes or No Do they have hygiene assistants?

Answer ONLY if you have Associates:

- (38) Yes No Treat as Employees vs. 1099 IC?
(38.5) Yes No Do you pay commission vs. fixed?
(39) _____ If commission W2 Emp, what % after lab?
(40) _____ If commission 1099 IC, what % after lab?
(42) _____ If salary W2, what amount per day?
(43) _____ If salary 1099 IC, what amt per day?
(44) Yes No Do you pay their malpractice insur?
(45) Yes No Do you pay their professional dues?
(46) Yes No Do you pay their health insurance?

Collections and Accounts Receivable (A/R):

- (50) _____ % Collection Ratio (collections/prod)
(52) \$ _____ \$ A/R that is Current (< 30 days)
(53) \$ _____ \$ A/R that is 30-60 days old
(54) \$ _____ \$ A/R that is 60-90 days old
(55) \$ _____ \$ A/R that is over 90 days old
(56) Yes No Use 3rd party (CareCredit, etc.)?
(57) Yes No Courtesy discount if pay up front?
(58) Yes No Actually charge for broken appt?
(59) _____ Total # Hyg. broken appt. per mo
(60) _____ Total # Dr. broken appt per mo

FRINGE BENEFITS

Retirement Plans: Check what you provide:

- (61) _____ SIMPLE or SEP
 (62) _____ 401(k) only
 (63) _____ Profit Sharing (may include 401k)
 (64) _____ Defined Benefit (may include 401k)

Bonus/Incentive Plans:

- (68) Yes No Have staff bonus/incentive/plan?
 If yes, based on (check all that apply):
 (69) _____ Office Gross Production goal
 (70) _____ Office Gross Collections goal
 (71) _____ Wages to equal overhead % target
 (72) _____ Portion of Net Profit
 (73) _____ Other

Health Insurance:

- (75) Yes No Pay for staff health insurance?
 (76) _____ % of emp. insur. paid if full-time
 (77) _____ Avg. cost/mo. per covered emp.

Sick Days: Check which one applies:

- (80.1) _____ Pay for set number of sick days
 (80.2) _____ Use "well pay" approach instead

Vacation Policy: Enter number of weeks earned:

- During first year earn: (81) _____
 During second year earn: (85) _____
 After second year earn: (89) _____
 After 5 years earn: (93) _____
 After 10 years earn: (97) _____

FEES for SELECTED ADA PROCEDURES (Whole dollars only.)

Notes:

- **Please do NOT include pennies or ".00".** We will assume all fees are whole dollars.
- For enhanced detail, we have included some items that do NOT have official ADA codes.

DIAGNOSTIC

- 0120 _____ Periodic oral examination
 0140 _____ Limited/Emergency exam
 0150 _____ Comprehensive oral exam
 0180 _____ Comprehensive perio eval
 0210 _____ Intraoral-complete series w B/W
 0220 _____ Intraoral-single, first film
 0230 _____ Intraoral-each additional film
 0274 _____ Bitewing, four films
 0330 _____ Panoramic film
 0470 _____ Diagnostic casts

PREVENTIVE

- 1110 _____ Adult prophyl, excluding exam
 1120 _____ Prophyl, child under 14
 1203 _____ Topical fluoride treatment
 1330 _____ Oral hygiene instruction
 1351 _____ Sealant, per tooth
 1510 _____ Fixed, unilateral space maintainer

RESTORATIVE

- 2140 _____ Amalgam, 1 surface
 2150 _____ Amalgam, 2 surface
 2160 _____ Amalgam, 3 surface
 2161 _____ Amalgam, 4 surface
 2330 _____ Anterior composite, 1 surface
 2331 _____ Anterior composite, 2 surface
 2332 _____ Anterior composite, 3 surface
 2335 _____ Composite, 4 surf. w/ incisal edge
 2391 _____ Resin comp, 1 surf., post
 2392 _____ Resin comp, 2 surf., post
 2393 _____ Resin comp, 3 surf., post

ONLAYS/INLAYS

- 2610 _____ Inlay, ceramic/porc., 1 surface
 2620 _____ Inlay, ceramic/porc., 2 surfaces
 2630 _____ Inlay, ceramic/porc., 3 surfaces
 2642 _____ Onlay, ceramic/porc., 2 surfaces
 2643 _____ Onlay, ceramic/porc., 3 surfaces
 2644 _____ Onlay, ceramic/porc., 4 surfaces

CROWNS

2740	_____	Crown, porc/ceramic substrate
2750	_____	Crown, porcelain w/ hi noble
2751	_____	Crown, porcelain w/ base metal
2752	_____	Crown, porcelain w/ noble metal
2790	_____	Crown, full cast w/ hi noble
2791	_____	Crown, full cast w/ base metal
2792	_____	Crown, full cast w/ noble metal
2799	_____	Crown, Provisional
2930	_____	Crown, stainless steel
2940	_____	Sedative filling
2950	_____	Core buildup, including any pins
2951	_____	Pin retention, per tooth
2954	_____	Post and core, pre-fab
2960	_____	Composite veneer, by hand
2961	_____	Labial resin veneer, by lab
2962	_____	Labial porcelain veneer, by lab

ENDODONTICS

3110	_____	Pulp cap, direct, excl. restoration
3120	_____	Pulp cap, indirect, excl. restoration
3220	_____	Vital pulpotomy
3221	_____	Pulp debridement, prime & perm
3310	_____	RCT-anterior
3320	_____	RCT-bicuspid
3330	_____	RCT-molar

PERIODONTICS

4210	_____	Gingivectomy, per quad, 4+
4211	_____	Gingivectomy, per quad, 1-3
4240	_____	Gingival flap, incl. plan., per 4+
4241	_____	Gingival flap, incl. plan., per 1-3
4321	_____	Splinting – extra coronal
4341	_____	Scaling/root plane per quad 4+
4342	_____	Scaling/root plane per quad 1-3
4355	_____	Full mouth debridement
4381	_____	Chemotherapeutic agent-per tooth
4910	_____	Perio maintenance procedure

DENTURES

5110	_____	Complete upper alone
5120	_____	Complete lower alone
5130	_____	Immediate upper alone
5140	_____	Immediate lower alone

PARTIAL DENTURES

5211	_____	Upper, resin base
5212	_____	Lower, resin base
5213	_____	Upper, cast base w acrylic saddles
5214	_____	Lower, cast base w acrylic saddles
5281	_____	Remove unilat part-1 pc cast metal

DENTURE ADJUSTMENTS & OTHER SERVICES

5410	_____	Complete denture adjustment
5421	_____	Partial denture adjustment
5510	_____	Repair broken complete denture
5520	_____	Replace tooth, comp denture
5640	_____	Replace broken tooth on partial
5650	_____	Add tooth to partial denture
5660	_____	Add clasp to partial denture
5730	_____	Reline complete dent, in office
5740	_____	Reline partial denture, in office
5750	_____	Reline complete denture, lab
5760	_____	Reline partial denture, lab

IMPLANT SERVICES

6010	_____	Surg plcmnt of body: endosteal
6040	_____	Surg plcmnt of body: eposteal
6050	_____	Surg plcmnt of body: transosteal
6053	_____	Support dent, complete edentulous
6054	_____	Support dent, partial edentulous
6055	_____	Dental implant supported conn bar
6056	_____	Implant, pre-fabricated abutment
6057	_____	Implant, custom abutment
6058	_____	Abutment supp. porc/ceramic crown
6059	_____	Abutment supp. PFM hi noble

PONTICS on BRIDGES

6210	_____	Full cast, high noble metal
6211	_____	Full cast, base metal
6212	_____	Full cast, noble metal
6240	_____	Porcelain with high noble metal
6241	_____	Porcelain with base metal
6242	_____	Porcelain with noble metal

ABUTMENTS on BRIDGES

6750	_____	Porcelain with high noble metal
6751	_____	Porcelain with base metal
6752	_____	Porcelain with noble metal
6790	_____	Full cast with high noble metal
6791	_____	Full cast with base metal
6792	_____	Full cast with noble metal

EXTRACTIONS

7111	_____	Coronal remnants, decid.
7140	_____	Erupted tooth/exp root
7210	_____	Surgical - erupted tooth
7220	_____	Soft tissue impaction
7230	_____	Partial bony impaction
7240	_____	Complete bony impaction
7250	_____	Surgical - root recovery
7270	_____	Tooth reimplant/stabilize

ADDITIONAL SERVICES

7880	_____	Occlusal orthotic device – report
9110	_____	Palliative emergency treatment
9230	_____	Nitrous Oxide analgesia
9430	_____	Office visit w/no additional service
9440	_____	After hour's emergency visit
9910	_____	Application desensitizing agent
9940	_____	Occlusal guard (night guard)
9941	_____	Athletic mouth guard
9950	_____	Occlusal analysis-mounted case
9951	_____	Occlusal adjustment, limited
9952	_____	Occlusal adjustment, complete
9972	_____	External bleaching, per arch
9974	_____	Internal bleaching, per tooth
9980	_____	Full bleach, light/chem activate-trays
9981	_____	Full bleach, light/chem, w/o trays

PROCEDURES ADDED AT THE REQUEST OF SOME OF OUR PAST RESPONDENTS:

0322	_____	Tomographic Survey
0340	_____	Cephalometric Film
0360	_____	Cone beam CT - craniofacial data capture
0363	_____	Conebeam 3-D image
2394	_____	Resin-based composite, 4+ surfaces, posterior
3346	_____	Retreatment of prev root canal therapy–anterior
3347	_____	Retreatment of prev root canal therapy–bicuspid
3348	_____	Retreatment of prev root canal therapy–molar
4263	_____	Bone graft - first site in quadrant
4264	_____	Bone graft - each additional site in quadrant
4266	_____	Guided tissue regen–resorbable barrier
4267	_____	Guided tissue regen–nonresorbable barrier
6060	_____	Abutment supp PFM base metal
6061	_____	Abutment supp PFM noble metal
6062	_____	Abutment supp cast metal crown high noble
6063	_____	Abutment supp cast metal crown base metal
6064	_____	Abutment supp cast metal crown noble metal
6065	_____	Implant supp porcelain/ceramic crown
6066	_____	Implant supp porcelain fused to metal crown
6067	_____	Implant supp metal crown
6545	_____	Retainer-cast metal for resin bonded prosth.
7953	_____	Bone replacement graft for ridge preservation
8090	_____	Comprehensive Adult ortho.

SUGGESTED PROCEDURES TO ADD TO SURVEY

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Production Change (Last full year vs. prior full year): Ignore if you added or lost an associate/partner.

(30) \$ _____ If UP, by how many total dollars?

OR

(31) \$ - _____ If DOWN, by how many total dollars?

What type of Practice Management software do you use?

Additional questions, comments or suggestions:

THANK YOU FOR YOUR PARTICIPATION!