

Willeford Group, CPA, PC
Fee, Salary & Management Survey - 2010

Description	Your Figures	North Atlanta					Rest Atl / Large City					Medium Size Town					Small Town/Rural				
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
SALARY & WAGES																					
Hyg. (fixed, no com) \$/hr 0-1 yr		3	33.80	35.00	43.80	52.60	4	33.80	34.50	35.50	38.50	4	24.90	25.50	26.10	26.70	2	33.00	33.00	33.00	33.00
Hyg. (fixed, no com) \$/hr 2-4 yr		4	37.70	38.00	38.08	38.55	6	32.00	34.10	36.10	38.50	5	30.00	30.00	30.00	34.05	3	33.20	34.00	35.20	36.40
Hyg. (fixed, no com) \$/hr 5-10 yr		5	38.20	39.00	39.00	39.60	15	34.20	35.00	37.20	40.00	6	30.00	31.00	32.50	34.32	4	31.13	31.25	31.63	33.88
Hyg. (fixed, no com) \$/hr >10 yr		23	37.00	39.00	40.00	41.99	17	36.94	38.00	40.00	41.81	13	32.60	34.00	36.60	38.68	5	33.90	37.50	39.50	57.17
Hygiene Assistant 0-1 yr		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	1	7.50	7.50	7.50	7.50	0	0.00	0.00	0.00	0.00
Hygiene Assistant 2-4 years		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Hygiene Assistant 5-10 yrs		1	29.00	29.00	29.00	29.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Hygiene Assistant 10 yrs		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Chairside Assistant \$/hr 0-1 yr		3	13.80	15.00	15.00	15.00	4	14.70	15.08	15.44	17.15	4	11.60	13.00	14.10	14.70	3	12.20	13.00	15.00	17.00
Chairside Assistant \$/hr 2-4 yr		11	17.00	18.00	18.25	20.00	8	16.05	16.50	19.65	20.67	8	15.05	15.75	16.90	17.30	5	13.00	15.00	15.00	18.00
Chairside Assistant \$/hr 5-10 yr		4	18.90	20.00	21.40	23.80	8	16.60	17.50	21.27	23.88	8	14.39	15.63	16.48	20.00	7	15.40	16.50	17.60	20.80
Chairside Assistant \$/hr >10 yr		15	19.40	22.00	24.68	30.80	15	19.80	21.20	22.90	25.07	10	17.68	19.50	22.24	24.20	4	19.00	22.25	26.01	29.08
Chairside Asst-Certified \$/hr 0-1 yr		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	2	16.32	18.63	20.94	23.25	1	11.00	11.00	11.00	11.00
Chairside Asst-Certified \$/hr 2-4 yr		2	19.20	20.00	20.80	21.60	3	15.72	16.00	16.44	16.87	2	14.40	15.00	15.60	16.20	0	0.00	0.00	0.00	0.00
Chairside Asst-Certified \$/hr 5-10		2	19.61	21.35	23.09	24.83	3	16.60	17.34	22.10	26.87	1	15.75	15.75	15.75	15.75	1	17.25	17.25	17.25	17.25
Chairside Asst-Certified \$/hr >10 y		4	21.15	22.13	23.16	24.12	4	21.78	23.94	26.18	27.23	2	18.89	20.49	22.09	23.70	1	16.85	16.85	16.85	16.85
Front Desk/Bus Staff \$/hr 0-1 yr		3	16.20	17.00	17.40	17.80	4	13.85	14.50	15.12	15.86	3	13.20	14.00	14.40	14.80	4	11.00	13.50	16.40	18.80
Front Desk/Bus Staff \$/hr 2-4 yr		4	16.90	17.20	17.96	21.32	10	15.63	17.50	19.65	24.89	7	15.25	16.00	17.85	23.74	4	15.00	15.00	15.70	19.90
Front Desk/Bus Staff \$/hr 5-10 yr		6	19.50	21.50	23.09	26.09	15	19.20	20.50	24.32	26.42	9	16.30	17.00	17.80	20.22	5	17.10	17.50	17.90	20.40
Front Desk/Bus Staff \$/hr >10 yr		16	21.59	25.13	28.08	37.18	13	24.00	25.00	26.81	28.46	14	17.81	20.13	22.06	24.00	6	20.16	22.66	24.75	28.57
True Office Manager \$/hr 0-1 yr		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	1	20.00	20.00	20.00	20.00	0	0.00	0.00	0.00	0.00
True Office Manager \$/hr 2-4 yr		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	1	22.00	22.00	22.00	22.00	0	0.00	0.00	0.00	0.00
True Office Manager \$/hr 5-10 yr		1	37.00	37.00	37.00	37.00	1	20.78	20.78	20.78	20.78	1	17.90	17.90	17.90	17.90	0	0.00	0.00	0.00	0.00
True Office Manager \$/hr >10 yr		6	25.53	29.61	32.23	41.63	5	27.20	28.00	29.20	31.24	3	26.36	32.00	32.61	33.22	1	49.00	49.00	49.00	49.00
Owner Dr. (000's)		19	181	268	330	447	20	228	329	384	575	10	191	259	323	352	9	219	266	288	300
Associate Dr (000's)		6	120	135	150	215	9	94	145	179	217	3	88	104	108	111	3	99	132	159	186

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		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
PRODUCTION																					
# Owner Doctors		27	1.0	1.0	1.0	1.0	27	1.0	1.0	1.0	1.2	21	1.0	1.0	1.0	1.2	11	1.0	1.0	1.0	1.0
# Associate doctors		6	1.0	1.5	1.8	2.0	12	0.8	1.0	1.0	1.0	6	0.5	0.5	0.8	1.0	3	1.0	1.0	1.0	1.0
# Hygienists		26	1.5	1.8	2.0	2.5	26	1.5	2.0	2.6	3.5	20	1.5	2.0	2.5	3.0	11	1.0	1.0	1.5	2.0
# Clinical staff		25	1.8	2.0	2.0	2.6	26	1.0	2.0	2.4	3.5	20	1.4	2.0	2.0	3.0	11	1.5	2.0	2.0	2.5
# Business staff		26	1.8	2.0	2.0	3.0	27	1.4	2.0	2.0	3.4	20	1.5	2.0	2.5	3.0	11	1.0	1.0	2.0	3.0
Net Production PER Dr. (000s)		6	338	498	579	620	11	498	542	567	714	4	496	555	619	689	3	429	474	495	515
Net Production PER Hyg (000s)		22	171	191	204	249	21	159	165	191	221	14	163	175	201	260	9	135	156	205	223
Dr Production/Day		21	3,143	3,871	4,319	5,302	19	2,934	3,346	3,990	4,839	12	2,361	2,693	3,064	3,211	9	2,220	2,828	3,231	3,460
Hyg Production/Day		19	984	1,146	1,311	1,765	20	851	988	1,092	1,960	10	883	917	1,169	1,461	9	827	947	1,092	1,211
\$ Prod-C&B (000s)		16	162	300	389	468	18	214	342	440	653	11	165	213	304	424	7	173	229	261	315
# C&B/yr/Dr.		5	108	147	168	191	8	224	256	284	326	4	199	226	269	365	3	96	109	138	168
\$ C&B/yr/Dr. (000)		5	117	167	185	241	8	242	252	263	284	3	208	212	324	437	2	124	140	157	174
\$ Prod-Planing - ALL (000s)		12	10	14	23	33	17	9	18	32	49	9	3	9	11	29	6	5	8	15	27
# Quad Plan/yr/Dr.		4	33	39	44	52	8	73	86	143	247	4	32	41	50	70	1	40	40	40	40
\$ Plan-Scale/yr/Dr. (000)		4	7	7	8	10	8	13	17	25	40	2	3	4	6	7	1	11	11	11	11
# Active Pts/Dr.		3	928	1,067	1,120	1,173	11	902	1,434	1,659	1,943	4	1,694	1,849	2,087	2,828	2	1,325	1,375	1,425	1,475
# New Pts/mo/Dr.		6	6	6	8	13	11	10	13	25	61	5	11	13	27	133	3	14	15	16	17
# Pt. visits/day per Dr.		24	6	9	10	13	23	7	8	10	12	14	7	8	9	10	10	9	10	11	12
# Pt. visits/day per Hyg.		24	7	8	8	9	23	8	8	8	9	13	8	8	10	11	10	8	8	9	10
Pct Production Increase		0	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%	0.0%
Pct Production decr.		7	1.0%	2.1%	3.1%	3.6%	6	3.5%	4.0%	5.1%	8.4%	7	3.0%	7.8%	11.5%	11.9%	6	7.4%	9.1%	12.8%	25.5%

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		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
OVERHEAD & COLLECTIONS																					
% Dental Supplies		19	5.2%	6.2%	7.1%	7.8%	19	4.4%	5.3%	6.1%	7.6%	9	5.5%	6.7%	7.6%	8.2%	8	5.4%	6.1%	6.6%	8.4%
% Outside Lab Fees		19	5.6%	6.2%	7.2%	8.2%	19	4.9%	6.3%	7.6%	9.1%	9	6.2%	6.5%	6.6%	8.5%	8	2.5%	4.6%	5.4%	8.0%
% Hygiene wages		19	8.8%	9.7%	10.4%	11.6%	17	10.1%	11.7%	12.9%	15.0%	8	10.6%	13.5%	14.5%	19.9%	9	10.7%	10.9%	11.6%	16.9%
% Clinical wages		19	4.6%	5.9%	6.9%	7.9%	16	4.9%	6.1%	7.1%	8.2%	8	4.5%	5.6%	7.3%	36.9%	9	4.3%	6.0%	8.1%	9.7%
% Business wages		19	7%	8%	9%	11%	15	6%	7%	8%	10%	8	8%	9%	11%	12%	9	5%	6%	8%	10%
PFM Fee-Cost Multiple		21	5.1	5.8	7.6	9.9	22	6.4	6.6	7.7	10.9	12	5.1	5.8	6.6	9.0	7	5.7	5.8	6.2	7.2
Yes if Have Assoc		29		21%			28		43%			23		17%			13		15%		
Treat Assoc. as W2 employee		6		17%			10		50%			7		43%			3		100%		
Do you pay commission vs. fixed?		29		0%			28		0%			23		0%			13		0%		
% Comm if W2		2	36.5%	37.5%	38.5%	39.5%	4	34.8%	35.0%	35.2%	36.4%	3	33.0%	35.0%	35.0%	35.0%	2	34.0%	34.3%	34.6%	34.9%
% Comm if IC		4	40.0%	40.0%	40.0%	40.0%	3	34.2%	35.0%	35.8%	36.6%	3	38.0%	40.0%	42.8%	45.6%	0	0.0%	0.0%	0.0%	0.0%
Day rate if W2		2	530	550	570	590	0	0	0	0	0	1	1,069	1,069	1,069	1,069	0	0	0	0	0
Day rate if IC		1	625	625	625	625	1	750	750	750	750	0	0	0	0	0	0	0	0	0	0
Pay their malpractice insur.		6		0%			7		14%			8		13%			4		25%		
Pay their profesional dues		6		0%			7		14%			8		13%			4		25%		
Pay their health insur.		6		0%			8		25%			8		0%			4		25%		
Fixed hr/day/salary rate		29		69%			28		82%			23		52%			13		54%		
Base + bonus > goal		29		17%			28		14%			23		22%			13		8%		
Commission only		29		0%			28		4%			23		4%			13		23%		
% if paid comm. Only		0	0%	0%	0%	0%	2	35%	36%	36%	36%	2	32%	33%	33%	33%	3	37%	40%	42%	43%
% if paid base + comm.		2	17%	22%	26%	31%	1	30%	30%	30%	30%	2	29%	32%	34%	37%	0	0%	0%	0%	0%
Use hygiene assistants		18		6%			13		0%			13		0%			10		0%		
Collection %		21	97%	98%	99%	99%	20	98%	98%	99%	99%	15	96%	98%	98%	99%	10	95%	96%	97%	98%
% A/R Curr		15	2%	3%	5%	6%	11	3%	4%	5%	5%	10	2%	4%	4%	5%	5	2%	3%	3%	7%
% A/R > 30 days		0	0%	0%	0%	0%	0	0%	0%	0%	0%	0	0%	0%	0%	0%	0	0%	0%	0%	0%
% A/R > 60 days		14	5%	6%	8%	16%	10	5%	9%	11%	14%	9	6%	7%	8%	10%	5	2%	4%	8%	9%
% A/R > 90 days		14	6%	17%	23%	30%	10	13%	18%	27%	40%	9	18%	20%	40%	72%	5	9%	19%	38%	48%
% Prod in A/R		13	4.6%	6.0%	8.8%	11.3%	10	6.4%	6.8%	9.7%	13.1%	9	6.0%	8.9%	12.6%	13.9%	5	3.9%	4.8%	5.1%	9.8%
Use 3rd party finance		29		66%			28		54%			23		78%			13		77%		
Courtesy if pay up front		29		52%			28		64%			23		61%			13		62%		
Actually charge for BA		29		52%			28		25%			23		22%			13		8%		
# Hyg BA/mo/Hyg.		13	8.40	11.00	15.70	16.00	18	4.10	6.00	9.61	22.20	10	6.04	7.13	8.83	15.57	5	9.43	12.50	18.50	26.00
# Dr. BA/mo/Dr.		1	12.80	12.80	12.80	12.80	5	3.87	6.00	7.60	8.20	3	3.00	3.33	8.67	14.00	1	7.50	7.50	7.50	7.50

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FRINGE BENEFITS																					
SIMPLE or SEP		29		31%			28		25%			23		22%			13		15%		
401k		29		21%			28		18%			23		43%			13		31%		
Profit Sharing		29		28%			28		39%			23		9%			13		31%		
Defined Benefit (include 401k)		29		10%			28		4%			23		4%			13		8%		
Have staff bonus plan		29		62%			28		43%			23		43%			13		46%		
% based on Prod		6		33%			4		33%			4		40%			3		83%		
% based on Coll		10		56%			7		58%			6		70%			3		67%		
% based on OH target		2		11%			0		8%			0		0%			0		0%		
% based on Profit		2		11%			1		8%			1		20%			0		0%		
% based on Other		3		22%			5		58%			2		20%			0		0%		
Pay for staff health insur.		29		45%			28		54%			23		17%			13		38%		
% of full-time emp. insur.		6	100%	100%	100%	100%	13	50%	75%	88%	100%	2	100%	100%	100%	100%	2	100%	100%	100%	100%
Avg cost/mo per covered emp		12	215	250	256	397	9	170	240	346	456	5	206	230	382	528	3	335	425	455	485
Pay for dependent health insur.		29		0%			28		0%			23		0%			13		0%		
Vacation weeks-1st year		21	1.0	1.0	1.0	1.1	22	0.7	1.0	1.0	2.0	11	0.0	1.0	1.0	1.0	11	1.0	1.0	1.0	2.0
2nd year - # weeks		20	1.0	2.0	2.0	2.0	24	1.0	1.5	2.0	2.0	13	1.0	1.0	1.7	2.0	11	1.0	2.0	2.0	2.0
> 2 years - # weeks		18	2.0	2.0	2.0	2.4	26	2.0	2.0	2.0	2.6	10	2.0	2.0	2.3	3.0	9	2.0	2.0	2.0	3.2
> 5 years - # weeks		18	2.6	3.0	3.0	3.0	21	2.0	2.0	3.0	3.0	8	2.0	2.0	2.1	3.0	9	2.0	2.0	3.0	3.2
> 10 years - # weeks		17	3.0	3.0	3.0	4.0	21	3.0	3.0	3.0	4.0	8	2.0	2.2	2.9	3.0	8	2.0	2.5	3.0	3.3
Pay for set #/sick days		29		45%			28		43%			23		39%			13		77%		
Use "well pay" approach		29		28%			28		36%			23		26%			13		8%		

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DIAGNOSTIC																					
0120 Periodic oral examination		29	45	46	48	51	28	39	43	44	47	22	38	40	41	46	12	32	36	37	40
0140 Limited/emerg exam		29	70	73	78	81	27	56	68	73	78	22	60	63	68	70	12	51	54	59	62
0150 Comprehensive oral exam		29	81	88	96	146	28	73	79	83	114	22	66	72	77	85	12	56	59	66	68
0180 Comprehensive perio eval		22	75	85	89	100	15	74	82	89	112	13	69	73	80	90	5	66	69	78	84
0210 Intraoral-complete w B/W		29	121	128	134	143	28	112	120	125	145	21	110	115	120	140	12	99	101	103	117
0220 Intraoral-single, first film		29	26	28	29	32	28	24	26	27	32	23	24	25	26	28	12	21	22	24	26
0230 Intraoral-each add'l film		28	22	24	25	27	27	21	22	24	26	22	20	22	23	25	12	18	20	22	23
0274 Bitewing, four films		29	58	60	64	68	28	54	56	60	63	22	51	54	55	59	12	46	51	55	58
0330 Panoramic film		26	108	112	116	127	21	97	104	105	112	19	91	95	99	105	11	90	91	93	97
0470 Diagnostic casts		26	100	104	109	129	20	88	91	96	128	21	81	95	112	140	7	77	84	90	93

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PREVENTIVE																					
1110 Adult prophyl		29	84	88	90	98	28	80	81	85	88	22	72	76	79	83	12	64	67	70	73
1120 Children <14 prophyl		29	63	66	68	72	28	60	63	65	69	22	57	58	61	64	12	48	52	55	60
1203 Topical fluoride trx.		29	31	35	36	37	28	31	33	35	37	21	29	30	31	33	12	27	29	30	31
1330 Oral hygiene instruction		11	33	45	47	48	8	35	38	42	45	7	32	32	36	38	4	44	45	48	66
1351 Sealant per tooth		29	50	51	55	60	28	45	48	50	53	22	45	47	49	52	12	41	44	45	48
1510 Fixed unil. space maint.		17	290	312	325	365	14	280	304	306	319	14	262	272	282	296	10	229	270	280	317
RESTORATIVE																					
2140 Amal-1 surf. (permanent)		25	150	158	175	194	26	132	139	145	158	20	117	119	130	136	11	112	120	125	140
2150 Amal-2 surf. (permanent)		25	185	193	225	237	26	160	171	182	203	20	143	146	159	185	11	140	142	150	170
2160 Amal-3 surf. (permanent)		25	216	228	253	274	26	186	206	210	234	20	170	175	191	225	11	160	170	170	207
2161 Amal-4 surf. (permanent)		25	252	263	282	324	25	225	243	255	297	20	208	219	236	268	11	185	191	210	240
2330 Anterior composite-1 surf.		29	174	180	204	238	28	153	163	169	181	22	135	141	153	174	12	122	130	135	141
2331 Anterior composite-2 surf.		29	206	220	239	276	28	186	194	199	211	22	165	171	187	223	12	147	160	164	171
2332 Anterior composite-3 surf.		29	249	260	287	314	28	217	236	239	259	22	201	211	228	271	12	179	193	200	218
2335 Comp-4 surf involv incisal		29	303	318	362	398	27	271	288	299	346	22	253	263	284	329	12	216	230	250	252
2391 Resin comp, 1 surf, perm		29	193	199	216	240	28	160	171	179	191	22	149	154	168	188	12	140	146	147	158
2392 Resin comp, 2 surf, perm		29	231	245	270	312	28	200	210	222	228	22	192	197	217	225	12	171	179	186	197
2393 Resin comp, 3 surf, post		29	275	285	316	367	28	237	256	272	289	22	237	243	263	278	12	200	215	232	240
ONLAYS/INLAYS																					
2610 Inlay, ceram, 1 surf.		20	886	977	1,020	1,108	14	795	805	832	926	13	779	803	818	854	6	675	728	741	831
2620 Inlay, ceram, 2 surf.		19	951	1,001	1,041	1,150	14	836	860	903	972	13	830	859	900	993	6	739	762	786	888
2630 Inlay, ceram, 3 surf.		18	1,015	1,034	1,088	1,121	15	882	900	958	1,000	13	884	910	954	1,090	6	809	822	838	933
2642 Onlay, ceram, 2 surf.		15	1,044	1,100	1,143	1,258	16	880	930	962	1,036	12	911	920	954	999	6	805	818	888	996
2643 Onlay, ceram, 3 surf.		19	1,047	1,130	1,172	1,463	18	896	967	980	1,127	12	953	972	1,006	1,099	6	840	856	906	1,013
2644 Onlay, ceram, 4 surf.		18	1,101	1,172	1,289	1,390	18	963	1,010	1,097	1,184	13	962	989	1,044	1,178	6	890	900	925	1,032
CROWNS																					
2740 Porc/cer substrate		26	1,163	1,200	1,292	1,424	25	1,058	1,125	1,209	1,298	22	1,006	1,039	1,071	1,490	11	865	925	965	1,038
2750 Porcelain w/hi noble		29	1,151	1,190	1,284	1,424	27	1,048	1,125	1,166	1,263	22	983	1,008	1,053	1,193	9	879	925	959	1,040
2751 Porcelain w/base metal		11	1,152	1,190	1,226	1,291	16	987	1,069	1,130	1,233	9	904	935	986	1,008	10	815	850	915	1,039
2752 Porcelain w/noble metal		13	1,148	1,160	1,194	1,272	18	962	1,033	1,099	1,237	15	954	990	1,033	1,198	11	825	900	950	1,038
2790 Full cast high noble		27	1,150	1,180	1,303	1,380	25	1,055	1,100	1,176	1,242	20	990	1,033	1,056	1,203	10	853	900	987	1,070
2791 Full cast base metal		7	1,120	1,190	1,207	1,250	12	930	1,050	1,130	1,205	10	899	965	990	1,063	9	812	825	880	1,040
2792 Full cast noble		13	1,139	1,165	1,214	1,315	15	955	1,040	1,096	1,207	11	931	950	1,000	1,041	9	819	875	898	1,040
2799 Provisional		20	370	387	431	599	18	287	328	358	400	16	300	305	332	361	7	267	300	319	556
2930 Stainless steel, primary		15	299	310	380	428	16	251	259	274	294	16	228	243	260	275	10	209	220	243	280
2940 Sedative Filling		26	116	127	134	165	25	96	108	111	125	21	93	95	98	110	12	90	95	96	100

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		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
2950 Crown build-ups, incl pins		27	281	297	304	325	27	242	256	268	296	23	232	249	255	262	12	208	220	230	279
2951 Pin retention, per tooth		16	69	71	76	88	20	46	56	61	67	14	49	52	55	59	7	44	50	58	135
2954 Post and core (pre-fab)		27	329	365	385	413	27	304	325	340	377	22	288	300	314	330	12	272	278	285	309
2960 Comp. veneer (by hand)		23	690	734	776	1,006	22	501	548	588	700	20	454	500	577	669	8	398	433	513	679
2961 Resin veneer (by lab)		14	1,124	1,195	1,233	1,318	9	839	863	910	1,023	8	808	881	946	1,052	9	736	800	834	888
2962 Porcelain veneer (by lab)		27	1,246	1,325	1,367	1,655	25	1,032	1,129	1,184	1,273	22	998	1,036	1,100	1,157	10	811	883	950	990
ENDODONTICS																					
3110 Pulp cap direct (excl rest)		23	75	79	82	89	21	62	71	74	84	20	60	64	70	79	11	54	59	65	66
3120 Pulp cap, indir. (excl rest)		23	76	81	84	90	19	62	70	75	86	21	60	63	70	79	11	54	58	64	65
3220 Vital pulpotomy		25	208	225	231	260	21	175	187	201	221	21	168	183	188	196	12	136	153	172	198
3221 Pulp debridement, prime & p		15	218	230	260	453	13	185	204	213	242	12	181	187	199	216	5	190	190	202	222
3310 Root canal-anterior		24	785	801	846	927	23	688	705	788	826	20	629	678	705	786	12	618	631	646	707
3320 Root canal-bicuspid		24	888	905	929	1,018	22	813	840	866	936	21	745	780	820	875	11	725	732	750	825
3330 Root canal-molar		24	1,028	1,081	1,142	1,203	21	960	995	1,051	1,133	20	941	981	994	1,051	11	850	875	908	1,015
PERIODONTICS																					
4210 Gingivectomy per quad 4+		19	583	600	641	703	16	464	491	554	580	11	472	497	541	600	10	370	425	458	672
4211 Gingivectomy, 1-3		20	233	247	261	323	15	216	242	250	311	13	178	198	207	242	10	148	195	223	249
4240 Ging. flap incl plan/quad 4+		13	694	736	803	913	11	648	690	710	734	9	550	582	624	696	7	438	500	623	686
4241 Ging. flap incl plan 1-3		9	523	523	644	694	8	431	458	513	553	8	475	491	522	537	5	422	510	520	549
4321 Splinting-extracoronaral		17	431	455	494	534	17	340	390	437	538	13	304	350	374	398	7	259	291	315	419
4341 Scaling/root plan/quad 4+		29	247	260	266	290	27	230	247	252	268	21	225	230	240	247	12	198	209	234	254
4342 Scaling/root plan per 1-3		25	164	170	196	222	25	148	155	164	181	18	135	147	159	181	11	131	140	163	225
4355 Full mouth debridement		29	162	175	180	193	25	145	150	163	181	21	145	152	162	175	12	131	142	148	184
4381 Chemothera agt, per tooth		24	52	62	83	117	20	40	46	62	82	13	56	60	63	74	7	53	56	78	174
4910 Perio maint. Procedure		26	126	130	137	142	26	120	122	128	152	21	112	114	120	127	11	97	100	105	108
DENTURES																					
5110 Complete upper alone		27	1,695	1,980	2,118	2,456	26	1,542	1,643	1,793	2,038	22	1,376	1,486	1,700	2,166	12	1,060	1,200	1,370	1,568
5120 Complete lower alone		27	1,695	1,980	2,155	2,456	26	1,542	1,663	1,793	2,038	22	1,376	1,486	1,700	2,166	12	1,060	1,200	1,370	1,568
5130 Immediate upper alone		26	1,764	2,045	2,361	2,543	25	1,645	1,743	1,822	2,154	22	1,484	1,568	1,878	2,248	12	1,183	1,325	1,556	1,796
5140 Immediate lower alone		26	1,764	2,045	2,373	2,619	25	1,645	1,743	1,822	2,154	22	1,484	1,600	1,878	2,267	12	1,183	1,325	1,556	1,796
PARTIAL DENTURES																					
5211 Upper, acrylic base		17	1,114	1,240	1,351	1,763	23	856	990	1,157	1,553	19	866	950	1,022	1,310	10	726	767	788	891
5212 Lower, acrylic base		19	1,014	1,217	1,323	1,756	23	874	990	1,157	1,553	18	854	931	978	1,250	10	726	767	788	891
5213 Upper, cast base, acrylic		26	1,854	2,062	2,515	2,728	28	1,683	1,747	1,913	2,131	22	1,515	1,613	1,881	2,200	12	1,150	1,233	1,400	1,639
5214 Lower, cast base, acrylic		26	1,845	2,062	2,527	2,800	28	1,683	1,772	1,913	2,131	22	1,515	1,613	1,896	2,200	12	1,150	1,233	1,400	1,639
5281 Remove unilat-1 pc cast met		10	1,451	1,754	1,823	2,109	11	926	940	1,277	1,695	10	868	965	994	1,300	6	833	900	968	993

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		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
OTHER DENTURE SERVICES																					
5410 Complete denture adjust.		25	92	95	98	116	21	80	85	89	100	18	69	78	82	88	10	54	65	72	77
5421 Partial denture adjust.		25	92	95	98	116	22	80	85	89	95	18	66	76	80	86	9	57	60	71	79
5510 Repair broken comp. dent.		26	216	239	286	378	23	186	189	201	294	19	153	175	182	272	11	135	150	184	210
5520 Replace tooth, comp. dent.		24	191	205	223	246	25	166	180	189	232	21	144	154	160	175	11	125	131	145	160
5640 Replace brok. tooth, part.		22	201	211	239	255	25	163	180	190	225	19	142	150	157	163	11	125	135	140	161
5650 Add tooth to partial dent.		23	223	243	257	287	27	192	198	222	250	21	175	185	195	207	12	152	167	174	199
5660 Add clasp-part'l dentur		22	259	278	290	351	26	228	246	263	318	18	190	200	222	269	12	175	200	210	254
5730 Reline comp. dent. in ofc.		22	338	356	389	480	23	296	327	340	375	17	275	289	296	323	10	246	265	292	318
5740 Reline partial dent. In ofc.		23	318	341	372	410	22	284	316	326	364	17	239	276	297	318	10	246	265	292	318
5750 Reline comp. denture, lab		25	460	475	502	652	23	423	463	484	508	20	384	415	437	503	10	315	355	375	387
5760 Reline part. denture, lab		23	457	475	497	611	23	419	453	480	523	20	379	388	422	458	9	315	355	375	400
IMPLANTS																					
6010 Surg. plcmnt/body:endo.		8	1,575	1,839	1,885	2,019	5	1,810	1,850	1,890	1,942	9	1,687	1,750	1,875	1,916	2	1,291	1,335	1,379	1,423
Surg plcmnt of body: epostal		3	1,376	1,376	3,927	6,478	1	8,443	8,443	8,443	8,443	1	8,107	8,107	8,107	8,107	0	0	0	0	0
Surg plcmnt of body: transosteal		1	2,076	2,076	2,076	2,076	1	5,910	5,910	5,910	5,910	0	0	0	0	0	0	0	0	0	0
6053 Support dent cmplt edent.		7	2,310	2,600	2,626	2,762	9	1,798	2,050	2,255	3,867	10	1,955	2,106	2,279	2,591	3	1,295	1,300	1,741	2,182
6054 Support dent part eden.		5	2,091	2,170	2,514	2,669	8	1,694	1,960	2,174	2,621	7	1,565	1,650	1,758	2,201	3	1,295	1,300	1,580	1,860
6055 Implant support conn bar		14	2,571	2,883	3,022	3,938	8	2,078	2,289	2,480	3,381	9	2,001	2,177	2,202	2,672	4	1,477	1,800	2,180	2,663
6056 Implant pre-fab abut.		21	680	745	760	1,100	18	603	628	715	900	13	533	575	647	784	4	585	681	762	764
6057 Implant custom abut.		23	845	900	989	1,217	23	684	800	844	1,020	13	745	791	800	1,090	4	675	731	770	820
6058 Abut supp porc/cer crown		21	1,300	1,313	1,408	1,665	19	1,254	1,330	1,406	1,500	13	1,113	1,200	1,264	1,520	8	1,042	1,156	1,249	1,351
6059 Abut supp PFM hi noble		26	1,284	1,338	1,493	1,677	25	1,210	1,260	1,370	1,500	16	1,100	1,188	1,320	1,499	5	924	1,038	1,068	1,180
PONTICS ON BRIDGES																					
6210 Full cast, high noble		25	1,146	1,191	1,287	1,387	23	1,034	1,100	1,142	1,209	20	984	1,025	1,040	1,198	7	820	900	930	990
6211 Full cast, base metal		7	1,134	1,190	1,205	1,252	14	927	1,046	1,103	1,193	9	907	980	1,041	1,092	6	813	850	888	975
6212 Full cast, noble metal		12	1,097	1,174	1,251	1,297	15	982	1,050	1,124	1,207	11	930	947	1,040	1,050	7	820	895	900	960
6240 Porcelain w/hi noble		27	1,147	1,190	1,287	1,380	27	1,022	1,110	1,154	1,250	21	990	1,025	1,058	1,195	8	833	913	948	1,042
6241 Porcelain w/base metal		10	1,134	1,183	1,208	1,239	13	929	1,011	1,099	1,151	10	901	964	995	1,042	8	803	850	898	1,042
6242 Porcelain w/ noble metal		16	1,110	1,167	1,217	1,295	17	961	1,025	1,106	1,225	14	945	978	1,009	1,047	9	853	900	939	1,040
ABUTMENTS ON BRIDGES																					
6750 Porcelain w/hi noble metal		28	1,150	1,195	1,285	1,377	28	1,027	1,108	1,149	1,249	21	990	1,025	1,058	1,195	9	816	865	940	1,040
6751 Porcelain w/base metal		11	1,137	1,190	1,226	1,291	13	971	1,059	1,138	1,154	10	903	985	997	1,042	9	806	815	855	1,040
6752 Porcelain w/noble metal		15	1,138	1,175	1,258	1,308	17	974	1,025	1,106	1,177	12	965	985	995	1,037	10	811	860	920	1,039
6790 Full cast w/hi noble metal		25	1,152	1,200	1,310	1,387	25	1,042	1,105	1,168	1,236	18	986	1,010	1,041	1,204	9	841	900	940	1,040
6791 Full cast w/base metal		9	1,139	1,158	1,196	1,239	10	926	1,050	1,122	1,168	8	976	983	1,035	1,044	8	816	850	898	1,042
6792 Full cast w/noble metal		14	1,141	1,195	1,292	1,313	15	934	1,050	1,124	1,236	13	932	945	1,004	1,048	9	819	895	900	1,040

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		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
EXTRACTIONS																					
7111 Coronal remnants, decid		22	124	135	141	152	22	112	125	139	156	15	100	108	112	125	10	89	101	105	131
7140 Erupted tooth/exp root		27	175	185	196	232	27	149	152	162	192	23	139	145	155	194	12	124	125	134	149
7210 Surgical-Erupted tooth		25	270	280	288	311	21	240	250	259	278	22	218	245	259	286	12	211	219	225	255
7220 Soft tissue impaction		17	307	324	338	357	18	278	283	305	357	19	245	270	280	301	9	232	248	271	309
7230 Partial boney impaction		15	378	388	423	432	16	349	359	389	430	16	332	342	351	375	9	292	295	327	363
7240 Complete boney impact.		10	431	446	459	509	12	436	452	476	523	11	372	400	430	445	6	383	393	414	472
7250 Surgical-Root recovery		17	269	279	300	335	15	241	250	268	290	15	247	260	271	284	9	200	215	259	292
7270 Tooth reimplant/stabilize		12	518	520	523	552	12	414	430	461	513	9	406	450	487	540	8	375	393	413	486
OTHER SURGICAL SERVICES																					
7880 Occlu. ortho. dev. Report		16	711	890	964	1,174	13	629	706	941	1,198	13	716	799	870	1,170	6	470	485	495	573
9110 Palliative emerg. trx.		27	103	113	120	142	24	85	87	105	123	19	89	95	113	146	10	71	73	77	89
9230 Nitrous Oxide analgesia		22	49	61	70	84	23	43	48	57	65	15	48	52	68	89	7	43	52	57	69
9430 Office visit-no add'l serv		20	63	69	77	85	19	60	63	72	75	15	53	57	67	70	9	50	50	53	69
9440 After hours emerg visit		23	166	178	198	241	22	110	140	160	199	19	106	124	130	154	10	101	120	131	163
9910 Apply desensitizing agent		25	44	50	54	60	26	42	45	50	61	20	43	45	49	67	10	35	39	43	57
9940 Occlusal/night guard		29	550	587	764	1,098	25	452	520	574	693	21	422	490	545	800	12	362	388	450	464
9941 Athletic mouth guards		20	201	220	265	396	16	163	185	200	232	15	174	180	194	230	9	166	175	225	320
9950 Occlu. analy.-mount.case		22	256	303	335	375	14	196	231	246	269	15	210	250	272	354	4	236	245	256	324
9951 Occlusal adjust.-limited		28	161	172	188	232	23	124	150	168	237	17	124	137	147	167	8	89	113	131	164
9952 Occlusal adj.-complete		27	589	626	735	831	19	385	450	513	594	17	443	535	566	662	7	283	465	480	589
9972 External bleaching /arch		24	200	260	299	374	20	199	206	245	288	19	178	225	261	310	8	177	195	232	329
9974 Internal bleach /tooth		21	230	285	313	411	15	216	220	264	304	11	220	235	290	295	6	173	177	227	295
9980 Bleach, light/chem act-trays		11	350	499	500	599	8	349	400	450	542	6	336	395	450	500	0	0	0	0	0
9981 Bleach, light/chem, w/o trays		8	328	350	350	399	6	273	347	400	469	3	380	400	440	480	0	0	0	0	0