

2011 FEE, SALARY & MANAGEMENT SURVEY

To celebrate the 31st year of the survey
Participation by September 30th is FREE!

Please return to: Willeford Group, CPA, PC, 600 Houze Way, Suite D6, Roswell, GA 30076

Questions: priscillah@thewillefordgroup.com
 770-552-8500 ext. 100

Name _____

Address _____

City, St, Zip _____ Specialty: _____

Email: _____ Phone: _____ Fax: _____

Insert Location Code: ___ 1=North Atlanta 2=Rest of Atlanta; Large City 3=Medium Town 4=Small Town/Rural
 (Primary economic base, so includes suburbs and bedroom communities of the above.)

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
- (34) _____ (Ignore benefits, just wages below) 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 prophy, excluding exam
 1120 _____ Prophy, 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

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?

Additional questions, comments or suggestions:

THANK YOU FOR YOUR PARTICIPATION!