

2008 FEE, SALARY & MANAGEMENT SURVEY

We would appreciate your participation to make this year's Survey the best ever! If you would like to participate and receive a personalized copy of the results, please return this Survey form to us. (Although we would rather have your data than your money, you can purchase the results without participating for \$150.)

**Please return by 11/28/08 to: Jacobson Brotman PC, 984 First Colonial Road,
Suite 305, Virginia Beach, VA 23454**

Name _____
 Address _____

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

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 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

Annual # units/quads and production \$:

- | For Entire Practice for full year | |
|-----------------------------------|----------------------------------|
| Number of Procedures | Dollars Production |
| (22) _____ | \$ _____ Units of Crown & Bridge |
| (25) _____ | \$ _____ Quads planing/scaling |

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?

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?

(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?

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

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:

THANKS FOR YOUR PARTICIPATION!