The Business of Dentistry (Part 2)

Associate Pay Calculation - Question 1 - Miss Pear

Miss Pear is an associate in Manchester

The practice has a contract with the LAT, and her contract with the practice is for £9.50 per UDA that she completes. This is the amount due to her. She is not expected to pay anything towards NHS lab bills.

The practice receives from the LAT £28 per UDA.

For private work she receives 50% of the gross fees after lab bills

In October 2020, her details are as follows:

NHS fees 626 UDAs performed in the month Private fees 1,636.00 per the day sheets
Private Lab fees: Horizon Dental 208.00

NHS Pension Contribution 677.08

Answer			
Gross Fees	NHS	Private	Total
Gross private fees			
Expenses			
Lab bills			
Net Fees			
Associate %		%	
No UDAs NHS net fees	£/UDA		
Less: NHS Pension Contribution	-		
Net amount due			
Total Net Pay - Cheque receivable			