The Business of Dentistry (Part 2)

Associate Pay Calculation - Question 2 - Mr Rhubarb

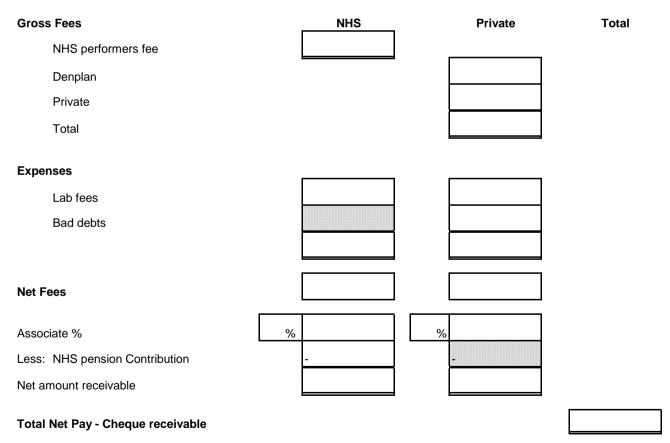
Mr Rhubarb is an associate in Birmingham

As a performer he has been allocated 6,000 UDAs at £20/UDA i.e. a contract value of £120,000 pa. He receives his share of the NHS sum pro rata monthly and an adjustment is made annually for any under or over achievement of the UDA target. He receives 45% for NHS work and 50% for private work but he also is expected to pay the same percentages

In November 2020, his details are as follows:

NHS fees Private fees per day sheets		As per contract with principal 1,530.00	
Denplan		260.00	
Private lab fees	: Techdent	95.00	
NHS lab fees	: JVG	850.00	
NHS pension Contribution		562.50	
Bad debt (private)		180.00	

Answer



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