

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	As per contract with principal
Private fees per day sheets	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

Gross Fees

	NHS	Private	Total
NHS performers fee			
Denplan			
Private			
Total			

Expenses

Lab fees		
Bad debts		

Net Fees

Associate %	%		%	
Less: NHS pension Contribution	-		-	
Net amount receivable				

Total Net Pay - Cheque receivable