

## The Business of Dentistry (Part 2)

### Associate Pay Calculation - Question 3 - Mr Quince

Mr Quince is an associate in Leeds  
In September 2020, his details are as follows:

NHS fees

His contract is for £21.00  
per UDA he completes

In Oct UDAs completed	570
Private fees	1,918.00
Lab fees : Colligan	175.00
: Edmunds	875.00
Hygienist : NHS referrals	180.00
: Private referrals	20.00
Principal retention	50%
NHS Pension Contribution	810.00

Private  
NHS  
Shared in the same ratio as lab fees  
Receives £5 per patient referred to the hygienist

### Answer

	UDAs	£ UDA	NHS	Private
<b>Gross Fees</b>				
NHS (gross)				
Private				
Total				
<b>Expenses</b>				
Lab fees				
Hygienist (NHS referrals)				
Total				
<b>Net Fees</b>				
Associate %		%		
Add: private hygienist referral fee				
Less: NHS Pension Contribution			-	
<b>Net Pay</b>				
Total: cheque payable				