

## The Business of Dentistry (Part 2)

### Associate Pay Calculation - Answer 2 - Mr Rhubarb

Gross Fees	NHS	Private	Total
NHS performer's fee	10,000.00		
Denplan		260.00	
Private		1,530.00	
Total		1,790.00	

In October 2016, her details are as follows:

Lab fees	850.00	95.00
Bad debts		180.00
	850.00	275.00

Net Fees	9,150.00	1,515.00
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Associate %	45%	4,117.50	50%	757.50
Less: NHS Pension Contribution		(562.50)		
Net amount receivable		3,555.00		757.50

Total Net Pay - Cheque receivable ( 3,555.00+757.50)

4,312.50