

The Business of Dentistry (Part 2)

Associate Pay Calculation - Answer 3 - Mr Quince

| | UDAs | £/UDA | NHS | Private |
|-------------------|-------|-------|-----------|----------|
| Gross Fees | | | | |
| NHS (gross) | 570.0 | 21.00 | 11,970.00 | |
| Private | | | | 1,918.00 |
| Total | | | 11,970.00 | 1,918.00 |

In October 2016, her details are as follows:

| | | |
|---------------------------|----------|--------|
| Lab fees | 875.00 | 175.00 |
| Hygienist (NHS referrals) | 180.00 | |
| Total | 1,055.00 | 175.00 |

| | | |
|-----------------|-----------|----------|
| Net Fees | 10,915.00 | 1,743.00 |
|-----------------|-----------|----------|

| | | | |
|-------------------------------------|-----|----------|--------|
| Associate % | 50% | 5,457.50 | 871.50 |
| Add: private hygienist referral fee | | | 20.00 |
| Less: NHS Pension Contribution | | (810.00) | |
| Net Pay | | 4,647.50 | 891.50 |

| | | | |
|-----------------------|--|--|----------|
| Total: cheque payable | | | 5,539.00 |
|-----------------------|--|--|----------|