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Dear Doctor:

Thank you for participating in CliftonLarsonAllen's 19<sup>th</sup> Annual Minnesota Dental Fee and Salary Survey. Included are the results of Minnesota's largest fee and salary survey. Some interesting trends include:

<b>FEES</b>
<ul style="list-style-type: none"><li>Overall fees increased by 3.5% in the Metro and by 2.2% in Outstate Minnesota. In the Metro this is more in line with historical percentages after a down year in 2012. In Outstate this is a noticeable slowdown in the rate of increase compared to the past few years.</li></ul>
<ul style="list-style-type: none"><li>In the Metro there is a significant increase in the percentage of practices reporting a collection percentage under 88%. In Outstate the opposite is occurring, collections percentages appear to be improving. Compared to prior years more practices are reporting collection percentages in the 94%-98% range which is more in line with industry standards.</li></ul>
<b>SALARY AND BENEFITS</b>
<ul style="list-style-type: none"><li>Salaries remained very flat overall. Although improving, there is still a sense of financial softness in practices, resulting in a hesitancy to increase staff compensations. In meeting with dental students, it appears the job market for new graduates is improving compared to the past few years. This could affect the price for new associates in the future.</li></ul>
<ul style="list-style-type: none"><li>There is a lot of uncertainty regarding medical insurance as cost rise and with the advent of the exchanges.</li></ul>
<b>RESPONDENTS</b>
<ul style="list-style-type: none"><li>We have seen an increase in the size of practices responding to the survey, with the majority of respondents now grossing over \$1,000,000.</li></ul>
<b>TRENDS</b>
<ul style="list-style-type: none"><li>There appears to be caution optimism that practices are regaining financial strength. Practices have worked hard over the last several years to manage costs. Now the focus needs to be on top-line production and revenue in order for owner compensations to grow.</li></ul>

We hope you find the enclosed survey to be a valuable tool to evaluate your practice. The volume of responses we receive each year provides a solid, valuable resource to the dental marketplace. We appreciate your comments and feedback.

If you have questions or would like to know more about CliftonLarsonAllen and how we can assist you by combining local expertise with national resources to offer dentists traditional CPA services along with specialized consulting and advising, please contact me at [terrance.oreilly@claconnect.com](mailto:terrance.oreilly@claconnect.com) or by phone at 612-376-4546. Again, thank you for your participation.

Sincerely,  
Terrance O'Reilly, CPA  
Principal, Health Care Group



**PRODUCTION AND COLLECTIONS**  
October 2013

<b>Practice Production, Net and Gross</b>				
		<b>Less than \$500,000</b>	<b>\$500,000 - \$1,000,000</b>	<b>More than \$1,000,000</b>
<b>Metro</b>				
Net		14.0%	37.2%	48.8%
Gross		6.8%	25.0%	68.2%
<b>Outstate</b>				
Net		14.7%	44.1%	41.2%
Gross		5.9%	41.2%	52.9%
<b>Collection Percentage Rates</b>				
<b>2013</b>				
<b>Metro</b>	<b>&lt; 88%</b>	<b>88 - 93%</b>	<b>94 - 98%</b>	<b>&gt; 98%</b>
Collection %	13.6%	11.4%	43.2%	31.8%
<b>Outstate</b>	<b>&lt; 88%</b>	<b>88 - 93%</b>	<b>94 - 98%</b>	<b>&gt; 98%</b>
Collection %	2.9%	32.4%	44.1%	20.6%
<b>2012</b>				
<b>Metro</b>	<b>&lt; 88%</b>	<b>88 - 93%</b>	<b>94 - 98%</b>	<b>&gt; 98%</b>
Collection %	8.2%	20.4%	40.8%	30.6%
<b>Outstate</b>	<b>&lt; 88%</b>	<b>88 - 93%</b>	<b>94 - 98%</b>	<b>&gt; 98%</b>
Collection %	7.3%	36.6%	29.3%	26.8%



**DENTAL FEE SURVEY  
METRO vs. OUTSTATE COMPARISON  
October 2013**

Procedure	Code	TWIN CITIES METRO		OUTSTATE MINNESOTA	
		2013 Median	Percentage Increase Over 2012 *	2013 Median	Percentage Increase Over 2012 *
Initial oral examination	0150	\$76	2.7%	\$66	1.5%
Periodic oral examination	0120	\$50	4.2%	\$45	2.3%
Intraoral - complete series	0210	\$130	2.4%	\$119	2.6%
Bitewings - four films	0274	\$60	4.3%	\$56	3.7%
Panoramic film	0330	\$118	6.3%	\$109	6.9%
Prophylaxis - adult	1110	\$91	2.8%	\$83	3.8%
Prophylaxis - children	1120	\$65	2.4%	\$57	0.9%
Fluoride	1203	\$41	2.5%	\$38	8.4%
Sealants - per tooth	1351	\$52	4.0%	\$47	2.2%
<b>Amalgams:</b>					
1 surface	2140	\$130	4.0%	\$114	2.7%
2 surfaces	2150	\$165	3.1%	\$147	2.9%
3 surfaces	2160	\$203	3.0%	\$184	4.2%
4 surfaces	2161	\$258	2.8%	\$224	3.0%
<b>Resin - Anterior:</b>					
Anterior: 1 surface	2330	\$156	2.3%	\$135	1.5%
Anterior: 2 surfaces	2331	\$208	2.2%	\$173	1.2%
Anterior: 3 surfaces	2332	\$260	4.0%	\$213	1.4%
Anterior: 4+ surfaces	2335	\$305	3.4%	\$257	1.6%
Posterior: 1 surface	2391	\$171	2.4%	\$150	2.7%
Posterior: 2 surfaces	2392	\$247	2.7%	\$211	4.5%
Posterior: 3 surfaces	2393	\$307	2.3%	\$266	4.3%
Posterior: 4 surfaces	2394	\$352	2.0%	\$310	2.6%
<b>Crowns:</b>					
Ceramic	2740	\$1,171	3.6%	\$997	0.8%
Porcelain fused to high noble metal	2750	\$1,125	4.2%	\$995	1.6%
Porcelain fused to predominantly base	2751	\$1,029	2.4%	\$929	3.2%
Porcelain fused to noble metal	2752	\$1,067	2.7%	\$979	2.1%
Full cast high noble metal	2790	\$1,145	5.9%	\$1,008	2.1%
Full cast predominantly base metal	2791	\$1,017	2.4%	\$917	2.5%
Full cast noble metal	2792	\$1,081	2.0%	\$987	3.9%
Crown buildup	2950	\$278	3.9%	\$235	3.5%
Acrylic	2970	\$261	2.2%	\$220	-8.3%
Anterior root canal therapy	3310	\$725	3.6%	\$634	3.9%
Bicuspid root canal therapy	3320	\$845	2.2%	\$739	1.7%
Molar root canal therapy	3330	\$1,020	4.1%	\$904	1.9%
Scaling and root planing (quad)	4341	\$275	1.9%	\$236	0.9%
Scaling and root planing (1-3)	4342	\$198	2.1%	\$159	-3.4%
Debridement	4355	\$224	4.9%	\$186	1.9%
Localized Antimicrobial Agents	4381	\$59	7.3%	\$50	2.0%
Periodontal maintenance	4910	\$148	1.0%	\$127	3.7%
Complete upper/lower dentures	5110/5120	\$1,865	3.9%	\$1,589	2.6%
Partial dentures	5213/5214	\$1,931	3.1%	\$1,677	0.6%
Implant/abutment removable denture	6053	\$2,428	10.3%	\$2,000	-1.1%
Implant supported porcelain/ceramic crown	6065	\$1,347	4.3%	\$1,140	-1.8%
Single extractions	7140	\$169	5.0%	\$148	3.9%

\* Change in percentage calculation based on average fees prior to rounding to nearest dollar



**DENTAL FEE SURVEY  
TWIN CITIES METRO AREA  
October 2013**

Procedure	Code	2013 Median	25th Percentile	75th Percentile	90th Percentile
Initial oral examination	0150	\$76	\$71	\$83	\$92
Periodic oral examination	0120	\$50	\$48	\$52	\$55
Intraoral - complete series	0210	\$130	\$127	\$140	\$148
Bitewings - four films	0274	\$60	\$57	\$62	\$65
Panoramic film	0330	\$118	\$107	\$121	\$134
Prophylaxis - adult	1110	\$91	\$87	\$96	\$99
Prophylaxis - children	1120	\$65	\$62	\$68	\$71
Fluoride	1203	\$41	\$39	\$43	\$47
Sealants - per tooth	1351	\$52	\$49	\$55	\$57
<b>Amalgams:</b>					
1 surface	2140	\$130	\$122	\$137	\$150
2 surfaces	2150	\$165	\$158	\$174	\$187
3 surfaces	2160	\$203	\$189	\$216	\$236
4 surfaces	2161	\$258	\$248	\$281	\$309
<b>Resin - Anterior:</b>					
Anterior: 1 surface	2330	\$156	\$149	\$165	\$173
Anterior: 2 surfaces	2331	\$208	\$197	\$222	\$236
Anterior: 3 surfaces	2332	\$260	\$250	\$275	\$285
Anterior: 4+ surfaces	2335	\$305	\$281	\$320	\$350
Posterior: 1 surface	2391	\$171	\$167	\$181	\$191
Posterior: 2 surfaces	2392	\$247	\$235	\$260	\$274
Posterior: 3 surfaces	2393	\$307	\$295	\$322	\$341
Posterior: 4 surfaces	2394	\$352	\$341	\$389	\$405
<b>Crowns:</b>					
Ceramic	2740	\$1,171	\$1,082	\$1,250	\$1,290
Porcelain fused to high noble metal	2750	\$1,125	\$1,063	\$1,195	\$1,229
Porcelain fused to predominantly base	2751	\$1,029	\$997	\$1,119	\$1,154
Porcelain fused to noble metal	2752	\$1,067	\$1,000	\$1,125	\$1,188
Full cast high noble metal	2790	\$1,145	\$1,088	\$1,200	\$1,301
Full cast predominantly base metal	2791	\$1,017	\$983	\$1,114	\$1,166
Full cast noble metal	2792	\$1,081	\$1,032	\$1,145	\$1,213
Crown buildup	2950	\$278	\$260	\$296	\$335
Acrylic	2970	\$261	\$209	\$319	\$446
Anterior root canal therapy	3310	\$725	\$699	\$773	\$831
Bicuspid root canal therapy	3320	\$845	\$807	\$891	\$965
Molar root canal therapy	3330	\$1,020	\$980	\$1,080	\$1,159
Scaling and root planing (quad)	4341	\$275	\$265	\$295	\$320
Scaling and root planing (1-3)	4342	\$198	\$180	\$221	\$254
Debridement	4355	\$224	\$203	\$247	\$281
Localized Antimicrobial Agents	4381	\$59	\$37	\$70	\$83
Periodontal maintenance	4910	\$148	\$137	\$159	\$169
Complete upper/lower dentures	5110/5120	\$1,865	\$1,754	\$1,967	\$2,217
Partial dentures	5213/5214	\$1,931	\$1,850	\$2,030	\$2,292
Implant/abutment removable denture	6053	\$2,428	\$1,895	\$3,235	\$3,763
Implant supported porcelain/ceramic crown	6065	\$1,347	\$1,158	\$1,533	\$1,690
Single extractions	7140	\$169	\$158	\$181	\$198



**DENTAL FEE SURVEY  
TWIN CITIES METRO AREA  
October 2013**

Procedure	Code	2013 Median	2012 Median	Percentage Increase *	2013 Mean
Initial oral examination	0150	\$76	\$74	2.7%	\$78
Periodic oral examination	0120	\$50	\$48	4.2%	\$50
Intraoral - complete series	0210	\$130	\$127	2.4%	\$133
Bitewings - four films	0274	\$60	\$58	4.3%	\$59
Panoramic film	0330	\$118	\$111	6.3%	\$109
Prophylaxis - adult	1110	\$91	\$88	2.8%	\$90
Prophylaxis - children	1120	\$65	\$63	2.4%	\$65
Fluoride	1203	\$41	\$40	2.5%	\$41
Sealants - per tooth	1351	\$52	\$50	4.0%	\$51
<b>Amalgams:</b>					
1 surface	2140	\$130	\$125	4.0%	\$131
2 surfaces	2150	\$165	\$160	3.1%	\$170
3 surfaces	2160	\$203	\$197	3.0%	\$209
4 surfaces	2161	\$258	\$251	2.8%	\$270
<b>Resin:</b>					
Anterior: 1 surface	2330	\$156	\$153	2.3%	\$156
Anterior: 2 surfaces	2331	\$208	\$204	2.2%	\$209
Anterior: 3 surfaces	2332	\$260	\$250	4.0%	\$261
Anterior: 4+ surfaces	2335	\$305	\$295	3.4%	\$304
Posterior: 1 surface	2391	\$171	\$167	2.4%	\$172
Posterior: 2 surfaces	2392	\$247	\$241	2.7%	\$247
Posterior: 3 surfaces	2393	\$307	\$300	2.3%	\$308
Posterior: 4 surfaces	2394	\$352	\$345	2.0%	\$363
<b>Crowns:</b>					
All porcelain	2740	\$1,171	\$1,130	3.6%	\$1,177
Porcelain fused to high noble metal	2750	\$1,125	\$1,079	4.2%	\$1,129
Porcelain fused to predominantly base	2751	\$1,029	\$1,005	2.4%	\$983
Porcelain fused to noble metal	2752	\$1,067	\$1,038	2.7%	\$1,030
Full cast high noble metal	2790	\$1,145	\$1,082	5.9%	\$1,155
Full cast predominantly base metal	2791	\$1,017	\$993	2.4%	\$938
Full cast noble metal	2792	\$1,081	\$1,060	2.0%	\$1,076
Crown buildup	2950	\$278	\$268	3.9%	\$279
Acrylic	2970	\$261	\$255	2.2%	\$257
Anterior root canal therapy	3310	\$725	\$700	3.6%	\$735
Bicuspid root canal therapy	3320	\$845	\$826	2.2%	\$854
Molar root canal therapy	3330	\$1,020	\$980	4.1%	\$1,027
Scaling and root planing (quad)	4341	\$275	\$270	1.9%	\$281
Scaling and root planing (1-3)	4342	\$198	\$194	2.1%	\$206
Debridement	4355	\$224	\$214	4.9%	\$247
Localized Antimicrobial Agents	4381	\$59	\$55	7.3%	\$61
Periodontal maintenance	4910	\$148	\$147	1.0%	\$148
Complete upper/lower dentures	5110/5120	\$1,865	\$1,795	3.9%	\$1,900
Partial dentures	5213/5214	\$1,931	\$1,874	3.1%	\$1,962
Implant/abutment removable denture	6053	\$2,428	\$2,200	10.3%	\$2,654
Implant supported porcelain/ceramic crown	6065	\$1,347	\$1,292	4.3%	\$1,339
Single extractions	7140	\$169	\$161	5.0%	\$169

\* Change in percentage calculation based on average fees prior to rounding to nearest dollar



DENTAL FEE SURVEY  
 OUTSTATE MINNESOTA  
 October 2013

Procedure	Code	2013 Median	25th Percentile	75th Percentile	90th Percentile
Initial oral examination	0150	\$66	\$60	\$69	\$78
Periodic oral examination	0120	\$45	\$42	\$47	\$48
Intraoral - complete series	0210	\$119	\$116	\$123	\$133
Bitewings - four films	0274	\$56	\$54	\$59	\$62
Panoramic film	0330	\$109	\$101	\$115	\$121
Prophylaxis - adult	1110	\$83	\$78	\$86	\$89
Prophylaxis - children	1120	\$57	\$52	\$59	\$63
Fluoride	1203	\$38	\$33	\$39	\$42
Sealants - per tooth	1351	\$47	\$43	\$49	\$50
Amalgams:					
1 surface	2140	\$114	\$109	\$122	\$136
2 surfaces	2150	\$147	\$140	\$156	\$176
3 surfaces	2160	\$184	\$174	\$192	\$210
4 surfaces	2161	\$224	\$211	\$239	\$262
Resin:					
Anterior: 1 surface	2330	\$135	\$130	\$141	\$153
Anterior: 2 surfaces	2331	\$173	\$166	\$187	\$199
Anterior: 3 surfaces	2332	\$213	\$203	\$232	\$245
Anterior: 4+ surfaces	2335	\$257	\$245	\$278	\$286
Posterior: 1 surface	2391	\$150	\$145	\$154	\$166
Posterior: 2 surfaces	2392	\$211	\$198	\$225	\$236
Posterior: 3 surfaces	2393	\$266	\$255	\$281	\$300
Posterior: 4 surfaces	2394	\$310	\$299	\$332	\$355
Crowns:					
All porcelain	2740	\$997	\$969	\$1,042	\$1,126
Porcelain fused to high noble metal	2750	\$995	\$964	\$1,039	\$1,108
Porcelain fused to predominantly base	2751	\$929	\$904	\$998	\$1,033
Porcelain fused to noble metal	2752	\$979	\$924	\$1,008	\$1,048
Full cast high noble metal	2790	\$1,008	\$975	\$1,158	\$1,224
Full cast predominantly base metal	2791	\$917	\$863	\$985	\$1,025
Full cast noble metal	2792	\$987	\$902	\$1,022	\$1,184
Crown buildup	2950	\$235	\$215	\$244	\$260
Acrylic	2970	\$220	\$150	\$295	\$354
Anterior root canal therapy	3310	\$634	\$605	\$649	\$694
Bicuspid root canal therapy	3320	\$739	\$716	\$765	\$792
Molar root canal therapy	3330	\$904	\$884	\$941	\$992
Scaling and root planing (quad)	4341	\$236	\$217	\$265	\$296
Scaling and root planing (1-3)	4342	\$159	\$135	\$193	\$206
Debridement	4355	\$186	\$149	\$207	\$232
Localized Antimicrobial Agents	4381	\$50	\$42	\$66	\$86
Periodontal maintenance	4910	\$127	\$120	\$135	\$140
Complete upper/lower dentures	5110/5120	\$1,589	\$1,495	\$1,751	\$1,898
Partial dentures	5213/5214	\$1,677	\$1,621	\$1,838	\$2,093
Implant/abutment removable denture	6053	\$2,000	\$1,617	\$2,451	\$3,172
Implant supported porcelain/ceramic crown	6065	\$1,140	\$1,043	\$1,246	\$1,400
Single extractions	7140	\$148	\$139	\$160	\$174



DENTAL FEE SURVEY  
OUTSTATE MINNESOTA  
October 2013

Procedure	Code	2013 Median	2012 Median	Percentage Increase *	2013 Mean
Initial oral examination	0150	\$66	\$65	1.5%	\$66
Periodic oral examination	0120	\$45	\$44	2.3%	\$44
Intraoral - complete series	0210	\$119	\$116	2.6%	\$121
Bitewings - four films	0274	\$56	\$54	3.7%	\$56
Panoramic film	0330	\$109	\$102	6.9%	\$106
Prophylaxis - adult	1110	\$83	\$80	3.8%	\$82
Prophylaxis - children	1120	\$57	\$56	0.9%	\$56
Fluoride	1203	\$38	\$35	8.4%	\$36
Sealants - per tooth	1351	\$47	\$46	2.2%	\$45
Amalgams:					
1 surface	2140	\$114	\$111	2.7%	\$117
2 surfaces	2150	\$147	\$143	2.9%	\$154
3 surfaces	2160	\$184	\$177	4.2%	\$189
4 surfaces	2161	\$224	\$217	3.0%	\$231
Resin:					
Anterior: 1 surface	2330	\$135	\$133	1.5%	\$137
Anterior: 2 surfaces	2331	\$173	\$171	1.2%	\$176
Anterior: 3 surfaces	2332	\$213	\$210	1.4%	\$218
Anterior: 4+ surfaces	2335	\$257	\$253	1.6%	\$260
Posterior: 1 surface	2391	\$150	\$146	2.7%	\$152
Posterior: 2 surfaces	2392	\$211	\$202	4.5%	\$214
Posterior: 3 surfaces	2393	\$266	\$255	4.3%	\$269
Posterior: 4 surfaces	2394	\$310	\$302	2.6%	\$316
Crowns:					
All porcelain	2740	\$997	\$990	0.8%	\$1,013
Porcelain fused to high noble metal	2750	\$995	\$979	1.6%	\$1,008
Porcelain fused to predominantly base	2751	\$929	\$900	3.2%	\$903
Porcelain fused to noble metal	2752	\$979	\$959	2.1%	\$944
Full cast high noble metal	2790	\$1,008	\$988	2.1%	\$1,050
Full cast predominantly base metal	2791	\$917	\$895	2.5%	\$808
Full cast noble metal	2792	\$987	\$950	3.9%	\$921
Crown buildup	2950	\$235	\$227	3.5%	\$231
Acrylic	2970	\$220	\$240	-8.3%	\$216
Anterior root canal therapy	3310	\$634	\$610	3.9%	\$629
Bicuspid root canal therapy	3320	\$739	\$727	1.7%	\$740
Molar root canal therapy	3330	\$904	\$887	1.9%	\$912
Scaling and root planing (quad)	4341	\$236	\$234	0.9%	\$266
Scaling and root planing (1-3)	4342	\$159	\$164	-3.4%	\$161
Debridement	4355	\$186	\$182	1.9%	\$182
Localized Antimicrobial Agents	4381	\$50	\$49	2.0%	\$57
Periodontal maintenance	4910	\$127	\$122	3.7%	\$274
Complete upper/lower dentures	5110/5120	\$1,589	\$1,548	2.6%	\$1,616
Partial dentures	5213/5214	\$1,677	\$1,667	0.6%	\$1,725
Implant/abutment removable denture	6053	\$2,000	\$2,022	-1.1%	\$1,989
Implant supported porcelain/ceramic crown	6065	\$1,140	\$1,161	-1.8%	\$1,138
Single extractions	7140	\$148	\$142	3.9%	\$152

\* Change in percentage calculation based on average fees prior to rounding to nearest dollar



DENTAL SALARY SURVEY  
TWIN CITIES METRO AREA  
October 2013

HOURLY STAFF RATES	2013 Mean	2012 Mean	Percentage Increase	2013 Median	2012 Median	Percentage Increase	25th Percentile	75th Percentile	90th Percentile
CRDA/Assistants	\$21.47	\$21.64	-0.8%	\$22.00	\$22.50	-2.2%	\$20.06	\$24.50	\$26.00
Front Desk	\$19.89	\$20.29	-2.0%	\$20.20	\$20.20	0.0%	\$18.00	\$23.21	\$24.39
Office Manager	\$26.53	\$26.58	-0.2%	\$27.00	\$26.25	2.9%	\$25.00	\$33.75	\$36.52
Hygienists	\$35.33	\$35.33	0.0%	\$35.00	\$35.00	0.0%	\$33.00	\$38.00	\$40.41
<b>HYGIENISTS</b>			<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Percentage of Hygienists under Incentive Formula:			5.0%	8.5%	6.7%	5.9%	8.3%	3.2%	6.1%
<b>ASSOCIATE DOCTORS</b>			<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Percentage of Clinics with Associate Doctors:			26.2%	28.6%	34.7%	35.3%	33.3%	30.6%	30.4%
<i>Compensation Formula:</i>			<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Base Compensation			0.0%	0.0%	0.0%	0.0%	25.0%	5.3%	10.0%
Base plus Percentage of Production			0.0%	0.0%	5.9%	8.3%	12.5%	10.5%	3.3%
Percentage of Production Only			0.0%	7.1%	5.9%	25.0%	12.5%	26.3%	13.3%
Percentage of Production less Lab Fees			45.5%	57.1%	47.1%	58.3%	50.0%	52.6%	46.7%
Other			54.5%	35.7%	41.2%	8.3%	0.0%	5.3%	6.7%
<b>EMPLOYEE BENEFITS</b>									
			<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Vacation Pay			84.4%	85.7%	87.5%	100.0%	83.3%	90.3%	93.9%
Holiday Pay			84.4%	91.8%	91.7%	100.0%	91.7%	96.8%	93.9%
Paid Time Off (PTO)			35.6%	24.5%	31.3%	32.4%	33.3%	29.0%	n/a
Sick Pay			51.1%	49.0%	47.9%	64.7%	62.5%	58.1%	n/a
Continuing Education			84.4%	89.8%	83.3%	85.3%	87.5%	88.7%	88.7%
Incentive Bonus Plan			17.8%	12.2%	22.9%	20.6%	20.8%	32.3%	28.7%
Cafeteria Plan			33.3%	26.5%	25.0%	35.3%	25.0%	30.6%	34.8%
Pension / Profit Sharing			86.7%	77.6%	79.2%	100.0%	79.2%	88.7%	87.8%
Medical Insurance			57.8%	57.1%	68.8%	70.6%	66.7%	66.1%	70.4%
Health Savings Account (HSA)			22.2%	14.3%	25.0%	n/a	n/a	n/a	n/a





DENTAL SALARY SURVEY  
OUTSTATE MINNESOTA  
October 2013

HOURLY STAFF RATES	2013 Mean	2012 Mean	Percentage Increase	2013 Median	2012 Median	Percentage Increase	25th Percentile	75th Percentile	90th Percentile
CRDA/Assistants	\$19.53	\$19.14	2.0%	\$19.15	\$19.20	-0.3%	\$17.00	\$21.21	\$23.00
Front Desk	\$17.66	\$17.60	0.3%	\$17.60	\$17.50	0.5%	\$15.39	\$19.14	\$22.41
Office Manager	\$22.35	\$23.99	-6.8%	\$21.15	\$22.00	-3.9%	\$20.22	\$27.84	\$30.61
Hygienists	\$32.14	\$30.73	4.6%	\$32.00	\$31.12	2.8%	\$29.93	\$34.50	\$36.85
<b>HYGIENISTS</b>			<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Percentage of Hygienists under Incentive Formula:			12.1%	15.0%	12.2%	5.4%	12.5%	11.5%	7.7%
<b>ASSOCIATE DOCTORS</b>			<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Percentage of Clinics with Associate Doctors:			39.4%	29.3%	23.8%	27.0%	16.7%	10.4%	16.0%
<i>Compensation Formula:</i>			<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Base Compensation			0.0%	0.0%	10.0%	0.0%	0.0%	0.0%	13.6%
Base plus Percentage of Production			23.1%	0.0%	20.0%	20.0%	33.3%	36.3%	18.4%
Percentage of Production Only			7.7%	33.3%	20.0%	10.0%	66.7%	27.3%	4.5%
Percentage of Production less Lab Fees			53.8%	41.7%	20.0%	40.0%	0.0%	0.0%	54.5%
Other			15.4%	25.0%	30.0%	30.0%	0.0%	36.4%	4.5%
<b>EMPLOYEE BENEFITS</b>									
			<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Vacation Pay			88.6%	90.2%	85.4%	81.1%	87.5%	88.5%	97.4%
Holiday Pay			88.6%	92.7%	87.8%	78.4%	91.7%	90.6%	90.4%
Paid Time Off (PTO)			48.6%	39.0%	41.5%	45.9%	50.0%	31.3%	n/a
Sick Pay			57.1%	65.9%	56.1%	56.8%	62.5%	54.2%	n/a
Continuing Education			91.4%	90.2%	90.2%	97.3%	91.7%	89.6%	91.0%
Incentive Bonus Plan			31.4%	34.1%	17.1%	16.2%	37.5%	26.0%	25.6%
Cafeteria Plan			45.7%	46.3%	46.3%	37.8%	54.2%	40.6%	42.9%
Pension / Profit Sharing			88.6%	80.5%	75.6%	78.4%	95.8%	78.1%	78.2%
Medical Insurance			31.4%	39.0%	43.9%	48.6%	45.8%	49.0%	46.2%
Health Savings Account (HSA)			17.1%	22.0%	19.5%	n/a	n/a	n/a	n/a