

The *Dental Economics* annual fee survey

Produced in partnership with the Academy of Dental CPAs

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WELCOME TO THE 2016 DENTAL ECONOMICS ANNUAL FEE SURVEY. The Academy of Dental CPAs (adcpa.org) and *Dental Economics* have partnered to provide data gathered from more than 600 practitioners across the United States. The 2016 analysis was prepared to provide practitioners with an in-depth look at one of the driving forces behind the dental industry. Establishing the correct fees and having consistency between coding and procedures within your office is a critical aspect of profitability and production.

REGION 1: NORTHEAST

ME, VT, NH, MA, CT, RI

Fee code	Fees by percentile (\$)		
	50th	70th	90th
D0150: Comp exam	101	113	131
D0210: Complete series	152	161	179
D1110: Prophyl: adult	110	117	122
D2392: Composite resin: two surfaces, posterior	272	275	294
D2740: Crown: porcelain/ceramic	1,418	1,462	1,485
D2954: Prefab post/core	400	408	453
D3330: RCT: molar	1,300	1,320	1,508
D4341: SRP	288	299	313
D5110: Complete denture: max	2,200	2,355	2,505
D6057: Custom abutment	900	936	1,046

REGIONAL FEES

The fees have been arranged into six regions. States are subdivided into the six segments based on regionalized characteristics and market similarities. The data has been presented for the 50th, 70th, and 90th percentiles. The fee for the 50th percentile means that 50% of the survey participants charged that fee or less, and 50% charged more. Using a percentile method takes the outliers from the data set into consideration, and provides a more meaningful figure than the "average." The data is constructed to give users a baseline to see where their fees fall in line within their region. The data collected from the survey contains submissions from large metropolitan areas, rural towns, and all locales in between.

Despite large regional sample sizes, users may need to tailor fees to their individual markets, using practice location and local market differentiations as a consideration. The regionalized fees depict significant market variations and changes within the dental industry.

DETERMINING FEES

Please do not hesitate to reach out to a dental consultant or dental CPA for help in establishing the best procedure fees. The process of adjusting fees can be tricky, and utilizing help from a consultant or dental CPA will provide insight and analyze the opportunities within this sector of your practice. Practitioners sometimes unnecessarily fear that increasing fees will affect the consumer-patient's outlook as well as insurance. That is where your consultant or dental CPA can be your biggest advocate by capitalizing on the opportunities within your practice. This process will provide an additional level of analysis that will take many different market pressures and stimuli into account when making key decisions.



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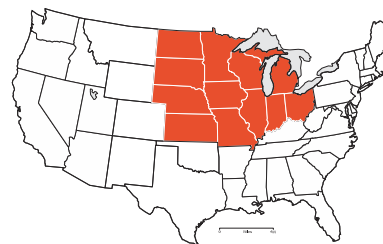
FEE SURVEY



REGION 2: MID-ATLANTIC

NY, NJ, PA, DE, MD, VA, WV

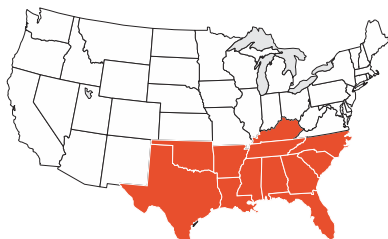
Fee code	Fees by percentile (\$)		
	50th	70th	90th
D0150: Comp exam	90	99	116
D0210: Complete series	138	150	174
D1110: Prophyl: adult	95	104	121
D2392: Composte resin: two surfaces, posterior	232	252	298
D2740: Crown: porc/ceramic	1,225	1,300	1,432
D2954: Prefab post/core	352	391	477
D3330: RCT: molar	1,091	1,151	1,396
D4341: SRP	257	280	319
D5110: Complete denture: max	1,750	1,922	2,310
D6057: Custom abutment	924	1,003	1,146



REGION 4: MIDWEST

MI, OH, IN, IL, WI, MN, IA, MO, ND, SD, NE, KS

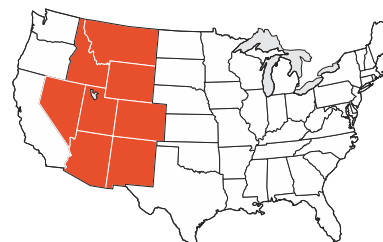
Fee code	Fees by percentile (\$)		
	50th	70th	90th
D0150: Comp exam	85	91	99
D0210: Complete series	136	144	164
D1110: Prophyl: adult	92	96	105
D2392: Composte resin: two surfaces, posterior	236	252	274
D2740: Crown: porc/ceramic	1,160	1,230	1,319
D2954: Prefab post/core	345	362	401
D3330: RCT: molar	1,056	1,117	1,199
D4341: SRP	263	279	300
D5110: Complete denture: max	1,771	1,898	2,077
D6057: Custom abutment	900	950	1,079



REGION 3: SOUTH

KY, TN, NC, SC, GA, MS, AL, FL, AR, LA, OK, TX

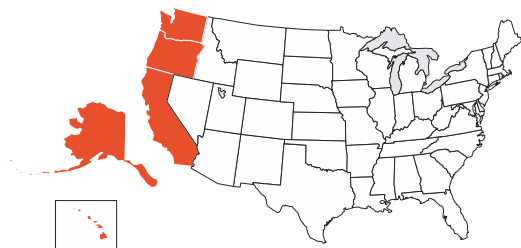
Fee code	Fees by percentile (\$)		
	50th	70th	90th
D0150: Comp exam	84	90	104
D0210: Complete series	129	140	154
D1110: Prophyl: adult	88	95	105
D2392: Composte resin: two surfaces, posterior	224	245	273
D2740: Crown: porc/ceramic	1,100	1,198	1,393
D2954: Prefab post/core	323	350	398
D3330: RCT: molar	1,028	1,100	1,276
D4341: SRP	249	268	295
D5110: Complete denture: max	1,598	1,800	2,272
D6057: Custom abutment	805	917	1,228



REGION 5: MOUNTAIN

MT, ID, WY, UT, NV, CO, AZ, NM

Fee code	Fees by percentile (\$)		
	50th	70th	90th
D0150: Comp exam	89	98	106
D0210: Complete series	139	145	154
D1110: Prophyl: adult	97	100	110
D2392: Composte resin: two surfaces, posterior	248	258	276
D2740: Crown: porc/ceramic	1,200	1,262	1,412
D2954: Prefab post/core	333	357	394
D3330: RCT: molar	1,050	1,139	1,200
D4341: SRP	274	282	303
D5110: Complete denture: max	1,734	1,925	2,234
D6057: Custom abutment	916	975	1,043

**REGION 6: PACIFIC**

CA, OR, WA, AK, HI

Fee code	Fees by percentile (\$)		
	50th	70th	90th
D0150: Comp exam	100	110	127.4
D0210: Complete series	156	170	190
D1110: Prophy: adult	116	128	140
D2392: Composite resin: two surfaces, posterior	295	325	364
D2740: Crown: porc/ceramic	1,339	1,403	1,553
D2954: Prefab post/core	374	399	448
D3330: RCT: molar	1,225	1,297	1,446
D4341: SRP	278	310	350
D5110: Complete denture: max	2,000	2,195	2,731
D6057: Custom abutment	850	999	1,212

LOOKING TO THE FUTURE

Technology is one of the driving forces behind change in our industry. Adapting to innovations creates new opportunities and presents challenges. The industry has seen continual advancements in procedures and services, and there has been a shift in what patients expect. For example, 3-D imaging has created an implant placement evolution, allowing imaging to be considered more akin to standard care than in the past. As practitioners begin to utilize new technology and innovations, fees will need to be analyzed, at least annually, for factors like the cost of investment, procedural efficiency, increased variable expenses, and so on.

In conclusion, please meet with your consultant or dental CPA at least annually to review your fees. Make sure they are competitive within the marketplace in which you serve. **DE**



ALLEN M. SCHIFF, CPA, CFE, is the managing partner of Schiff Dental CPAs and the president of the Academy of Dental CPAs (adcpa.org). A dental CPA can minimize your tax liability, assist you in the accumulation of your wealth, and help you implement the internal accounting controls mentioned in this article. To locate a member of the Academy of Dental CPAs near you, visit adcpa.org or contact Mr. Schiff at aschiff@schiffcpa.com or (410) 321-7707.



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