

Dental Practices by the Numbers 2025 Edition

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Introduction

Dear Clients and Friends:

We are pleased to share the 2025 Edition of Dental Practices by the Numbers, offering our enhanced, data-driven perspective on dental practice performance. This year's analyses capture the latest industry trends and reflect both our passion for the dental profession and our commitment to delivering meaningful value and an exceptional client experience.

Supporting dentists in their journey to prosperity remains our top priority. To that end, we compile and analyze practice data using financial information provided by our clients, enabling us to deliver data-informed guidance designed to help enhance practice performance and growth.

As dental CPAs and practice advisors, our unique approach focuses on identifying inefficiencies within practices and implementing tailored strategies that help drive meaningful results. Dentists who choose to partner with our firm find that we consistently strive to offer ways to Know Greater Value.

This year, we observed a trend of increased consultant expenses among larger practices; however, practice collections remained relatively flat, showing no noticeable improvement. Along with consulting fees, we noted an increase in employee costs, merchant processing fees and insurance, which collectively contributed to a decline in overall practice profitability compared to the prior year.

If you feel you are not where you hope to be financially, we invite you to contact us to discuss strategies to pursue your goals.

We encourage you to leverage this year's data for your practice and share it with your colleagues. For the latest updates on dental practice management, please visit our website and connect with us on Facebook, Instagram and LinkedIn — where you can read our insightful articles on managing your dental practice.

As always, your feedback and suggestions are invaluable to us as we strive to provide the highest quality financial and practice management services to the dental profession.

Sincerely,



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Trusted for Over 50 Years

Clients rely on our dental industry specialists to provide top-notch tax and consulting service and support at every stage of their careers. They gain a deeper understanding of key metrics and benchmarks that help drive growth, boost efficiency and increase profitability for their practices — and beyond. What's more, they benefit from a dedicated professional who understands their business and is invested in their success.

How We Can Support You

- Associate Onboarding
- Benchmarking & Metrics
- Bookkeeping
- Compensation Plan Optimization
- DSO Advisory Services
- Embezzlement Protection Services
- Financial Guidance
- General Ledger Analysis
- KPI Analysis
- Practice Overhead Analysis
- Insurance Reimbursement Evaluations
- Operating Performance Improvement
- Practice Valuation & Practice Evaluation
- Transaction Advisory Services
- Retirement Planning
- Speaking Engagements
- Tax Saving Strategies, Planning & Compliance

Additional Services Available

- Personal Financial Planning
- Estate Planning
- Employee Incentive Plans
- Risk Mitigation
- Quality of Earnings Reporting
- New Business Formation
- Outsourced CFO Services
- Tax Preparation Services

Let's Talk.

Request a Consult



Summary of General Dentists, Performance Per General Dental Practice

PERFORMANCE PER GENERAL DENTAL PRACTICE

2024 Average Revenue & Expenses Percentages

ALL REVENUE RANGES

	\$725,000-\$1,200,000	\$1,200,001-\$1,800,000	Over \$1,800,000
Gross Receipts	100.00%	100.00%	100.00%
<u>Staff Compensation</u>			
<u>Staff Salaries</u>			
Salaries - Hygienists	8.46%	7.29%	10.42%
Salaries - Assistants	5.47%	6.22%	6.89%
Salaries - Office Staff	11.22%	10.75%	8.35%
Total Staff Salaries	25.15%	24.26%	25.66%
<u>Staff Costs</u>			
Payroll Taxes	2.38%	2.07%	2.21%
Health Insurance	0.24%	0.11%	0.58%
Retirement Plan	0.45%	0.38%	0.56%
Uniforms, Education & Other	0.21%	0.25%	0.23%
Total Staff Costs	3.28%	2.81%	3.58%
Total Staff Compensation	28.43%	27.07%	29.24%
<u>Cost of Services</u>			
Dental Supplies & Drugs	6.27%	5.02%	7.21%
Lab Expenses	5.75%	4.33%	6.24%
Total Cost of Services	12.02%	9.35%	13.45%
<u>Facilities Expense</u>			
Depreciation & Amortization	1.46%	1.15%	2.64%
Equipment Leases	0.02%	0.00%	0.62%
Insurance	1.12%	1.52%	1.13%
Rent & Parking	4.31%	4.48%	5.17%
Repairs, Maintenance & Janitorial	1.00%	1.51%	0.76%
Telephone	0.53%	0.40%	0.28%
Utilities	0.92%	1.02%	0.72%
Total Facilities Expense	9.36%	10.08%	11.32%

PERFORMANCE PER GENERAL DENTAL PRACTICE

2024 Average Revenue & Expenses Percentages

ALL REVENUE RANGES

	\$725,000-\$1,200,000	\$1,200,001-\$1,800,000	Over \$1,800,000
<u>Administrative Expense</u>			
Professional Fees	3.88%	2.08%	1.83%
Advertising & Promotion	1.38%	4.40%	2.71%
Bank & Credit Card Fees	1.04%	1.47%	1.28%
Payroll & Computer Service	1.34%	1.32%	1.59%
Dues & Subscriptions	0.45%	0.30%	0.39%
Meals & Entertainment	0.37%	0.61%	0.69%
Interest	0.80%	1.01%	0.94%
Office Supplies & Expenses	1.53%	1.52%	1.36%
Postage	0.09%	0.06%	0.07%
Permits & Licenses	0.24%	0.14%	0.15%
Entity Income Taxes	0.63%	0.81%	0.46%
Total Administrative Expense	11.75%	13.72%	11.47%
Operating Income Before			
Dentists' Compensation & Benefits	38.44%	39.78%	34.52%
<u>Associates' Compensation</u>			
Associates' Salaries & Earnings	-	9.06%	8.34%
Payroll Taxes	-	0.11%	0.60%
Health Insurance	-	-	0.11%
Retirement Plan	-	-	0.11%
Uniforms, Education & Other	-	-	0.25%
Total Associates' Compensation	-	9.17%	9.41%
<u>Owners' Benefits</u>			
Health Insurance	1.76%	1.57%	0.63%
Life Insurance	0.34%	0.83%	0.12%
Disability Insurance	0.09%	0.14%	0.03%
Retirement Plan	0.30%	0.26%	0.92%
Uniforms, Education & Other	0.18%	0.42%	0.42%
Travel & Auto	0.99%	2.77%	0.80%
Total Owners' Benefits	3.66%	5.99%	2.92%
Net Income Before			
Owners' Compensation	34.78%	24.62%	22.19%

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: REVENUE RANGE \$725,000 - \$1,200,000

	12/31/2024	%	12/31/2023	%	Variance
Gross Receipts	\$ 967,411	100.00%	\$ 919,088	100.00%	\$ 48,323
<u>Staff Compensation</u>					
<u>Staff Salaries</u>					
Salaries - Hygienists	81,848	8.46%	106,557	11.59%	(24,709)
Salaries - Assistants	52,932	5.47%	43,756	4.76%	9,176
Salaries - Office Staff	108,577	11.22%	99,181	10.79%	9,396
Total Staff Salaries	\$ 243,357	25.15%	\$ 249,494	27.14%	\$ (6,137)
<u>Staff Costs</u>					
Payroll Taxes	22,990	2.38%	24,033	2.61%	(1,043)
Health Insurance	2,299	0.24%	4,024	0.44%	(1,725)
Retirement Plan	4,327	0.45%	3,943	0.43%	384
Uniforms, Education & Other	2,029	0.21%	7,961	0.87%	(5,932)
Total Staff Costs	\$ 31,645	3.28%	\$ 39,961	4.35%	\$ (8,316)
Total Staff Compensation	\$ 275,002	28.43%	\$ 289,455	31.49%	\$ (14,453)
<u>Cost of Services</u>					
Dental Supplies & Drugs	60,684	6.27%	52,158	5.67%	8,526
Lab Expenses	55,604	5.75%	49,057	5.34%	6,547
Total Cost of Services	\$ 116,288	12.02%	\$ 101,215	11.01%	\$ 15,073
<u>Facilities Expense</u>					
Depreciation & Amortization	14,155	1.46%	29,955	3.26%	(15,800)
Equipment Leases	222	0.02%	193	0.02%	29
Insurance	10,801	1.12%	11,714	1.27%	(913)
Rent & Parking	41,675	4.31%	44,957	4.89%	(3,282)
Repairs, Maintenance & Janitorial	9,690	1.00%	7,793	0.85%	1,897
Telephone	5,142	0.53%	4,319	0.47%	823
Utilities	8,882	0.92%	8,905	0.97%	(23)
Total Facilities Expense	\$ 90,567	9.36%	\$ 107,836	11.73%	\$ (17,269)

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: REVENUE RANGE \$725,000 - \$1,200,000

	12/31/2024	%	12/31/2023	%	Variance
<u>Administrative Expense</u>					
Professional Fees	37,499	3.88%	14,350	1.56%	23,149
Advertising & Promotion	13,359	1.38%	15,400	1.68%	(2,041)
Bank & Credit Card Fees	10,059	1.04%	12,940	1.41%	(2,881)
Payroll & Computer Service	12,954	1.34%	11,835	1.29%	1,119
Dues & Subscriptions	4,397	0.45%	3,532	0.38%	865
Meals & Entertainment	3,610	0.37%	7,237	0.79%	(3,627)
Interest	7,754	0.80%	7,116	0.77%	638
Office Supplies & Expenses	14,783	1.53%	12,674	1.38%	2,109
Postage	868	0.09%	1,144	0.12%	(276)
Permits & Licenses	2,351	0.24%	1,332	0.14%	1,019
Loss on Assets	-	-	-	-	-
Entity Income Taxes	6,100	0.63%	1,219	0.13%	4,881
Total Administrative Expense	\$ 113,734	11.75%	\$ 88,779	9.65%	\$ 24,955
Operating Income Before Dentists' Compensation & Benefits	\$ 371,820	38.44%	\$ 331,803	36.12%	\$ 40,017
<u>Associates' Compensation</u>					
Associates' Salaries & Earnings	-	-	11,376	1.24%	(11,376)
Payroll Taxes	-	-	-	-	-
Health Insurance	-	-	-	-	-
Retirement Plan	-	-	-	-	-
Uniforms, Education & Other	-	-	-	-	-
Total Associates' Compensation	-	-	\$ 11,376	1.24%	\$ (11,376)
<u>Owners' Benefits</u>					
Health Insurance	17,044	1.76%	12,616	1.37%	4,428
Life Insurance	3,304	0.34%	3,025	0.33%	279
Disability Insurance	865	0.09%	1,351	0.15%	(486)
Retirement Plan	2,878	0.30%	-	-	2,878
Uniforms, Education & Other	1,726	0.18%	3,415	0.37%	(1,689)
Travel & Auto	9,576	0.99%	9,389	1.02%	187
Total Owners' Benefits	\$ 35,393	3.66%	\$ 29,796	3.24%	\$ 5,597
Net Income Before Owners' Compensation	\$ 336,427	34.78%	\$ 290,631	31.64%	\$ 45,796

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: REVENUE RANGE \$1,200,001 - \$1,800,000

	12/31/2024	%	12/31/2023	%	Variance
Gross Receipts	\$ 1,387,934	100.00%	\$ 1,477,509	100.00%	\$ (89,575)
<u>Staff Compensation</u>					
<u>Staff Salaries</u>					
Salaries - Hygienists	101,154	7.29%	112,776	7.63%	(11,622)
Salaries - Assistants	86,395	6.22%	90,243	6.11%	(3,848)
Salaries - Office Staff	149,246	10.75%	164,239	11.12%	(14,993)
Total Staff Salaries	\$ 336,795	24.26%	\$ 367,258.27	24.86%	\$ (30,463.27)
<u>Staff Costs</u>					
Payroll Taxes	28,693	2.07%	24,302	1.64%	4,391
Health Insurance	1,588	0.11%	10,813	0.73%	(9,225)
Retirement Plan	5,326	0.38%	6,762	0.46%	(1,436)
Uniforms, Education & Other	3,446	0.25%	14,075	0.95%	(10,629)
Total Staff Costs	\$ 39,053	2.81%	\$ 55,952	3.78%	\$ (16,899)
Total Staff Compensation	\$ 375,848	27.07%	\$ 423,210.27	28.64%	\$ (47,362.27)
<u>Cost of Services</u>					
Dental Supplies & Drugs	69,630	5.02%	115,226	7.80%	(45,596)
Lab Expenses	60,161	4.33%	69,505	4.70%	(9,344)
Total Cost of Services	\$ 129,791	9.35%	\$ 184,731	12.50%	\$ (54,940)
<u>Facilities Expense</u>					
Depreciation & Amortization	15,928	1.15%	6,376	0.43%	9,552
Equipment Leases	-	-	4,889	0.33%	(4,889)
Insurance	21,117	1.52%	34,126	2.31%	(13,009)
Rent & Parking	62,237	4.48%	63,777	4.32%	(1,540)
Repairs, Maintenance & Janitorial	20,966	1.51%	17,713	1.20%	3,253
Telephone	5,550	0.40%	7,676	0.52%	(2,126)
Utilities	14,160	1.02%	9,802	0.66%	4,358
Total Facilities Expense	\$ 139,958	10.08%	\$ 144,359	9.77%	\$ (4,401)

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: REVENUE RANGE \$1,200,001 - \$1,800,000

	12/31/2024	%	12/31/2023	%	Variance
<u>Administrative Expense</u>					
Professional Fees	28,843	2.08%	22,310	1.51%	6,533
Advertising & Promotion	61,122	4.40%	54,838	3.71%	6,284
Bank & Credit Card Fees	20,386	1.47%	16,565	1.12%	3,821
Payroll & Computer Service	18,358	1.32%	19,526	1.32%	(1,168)
Dues & Subscriptions	4,173	0.30%	3,726	0.25%	447
Meals & Entertainment	8,486	0.61%	10,523	0.71%	(2,037)
Interest	13,972	1.01%	12,854	0.87%	1,118
Office Supplies & Expenses	21,077	1.52%	9,390	0.64%	11,687
Postage	898	0.06%	1,044	0.07%	(146)
Permits & Licenses	1,901	0.14%	1,906	0.13%	(5)
Entropy Income Taxes	11,214	0.81%	17,674	1.20%	(6,460)
Total Administrative Expense	\$ 190,430	13.72%	\$ 170,356	11.53%	\$ 20,074
Operating Income Before					
Dentists' Compensation & Benefits	\$ 551,907	39.78%	\$ 554,853.18	37.56%	\$ (2,946.18)
<u>Associates' Compensation</u>					
Associates' Salaries & Earnings	125,760	9.06%	110,075	7.45%	15,685
Payroll Taxes	1,562	0.11%	-	-	1,562
Health Insurance	-	-	-	-	-
Retirement Plan	-	-	-	-	-
Uniforms, Education & Other	-	-	-	-	-
Total Associates' Compensation	\$ 127,322	9.17%	\$ 110,075	7.45%	\$ 17,247
<u>Owners' Benefits</u>					
Health Insurance	21,799	1.57%	13,758	0.93%	8,041
Life Insurance	11,571	0.83%	9,551	0.65%	2,020
Disability Insurance	1,910	0.14%	941	0.06%	969
Retirement Plan	3,635	0.26%	3,906	0.26%	(271)
Uniforms, Education & Other	5,800	0.42%	20,847	1.41%	(15,047)
Travel & Auto	38,402	2.77%	23,460	1.59%	14,942
Total Owners' Benefits	\$ 83,117	5.99%	\$ 72,463	4.90%	\$ 10,654
Net Income Before					
Owners' Compensation	\$ 341,468	24.62%	\$ 372,315	25.21%	\$ (30,847)

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: REVENUE RANGE OVER \$1,800,001

	12/31/2024	%	12/31/2023	%	Variance
Gross Receipts	\$ 2,403,617	100.00%	\$ 2,283,640	100.00%	\$ 119,977.00
<u>Staff Compensation</u>					
<u>Staff Salaries</u>					
Salaries - Hygienists	250,560	10.42%	215,851	9.45%	34,709
Salaries - Assistants	165,667	6.89%	134,148	5.87%	31,519
Salaries - Office Staff	200,755	8.35%	209,837	9.19%	(9,082)
Total Staff Salaries	\$ 616,982	25.66%	\$ 559,836	24.51%	\$ 57,146
<u>Staff Costs</u>					
Payroll Taxes	53,079	2.21%	49,321	2.16%	3,758
Health Insurance	14,047	0.58%	19,636	0.86%	(5,589)
Retirement Plan	13,410	0.56%	15,669	0.69%	(2,259)
Uniforms, Education & Other	5,583	0.23%	2,083	0.09%	3,500
Total Staff Costs	\$ 86,119	3.58%	\$ 86,709	3.80%	\$ (590)
Total Staff Compensation	\$ 703,101	29.24%	\$ 646,545	28.31%	\$ 56,556
<u>Cost of Services</u>					
Dental Supplies & Drugs	173,186	7.21%	186,835	8.18%	(13,649)
Lab Expenses	149,971	6.24%	127,824	5.60%	22,147
Total Cost of Services	\$ 323,157	13.45%	\$ 314,659	13.78%	\$ 8,498
<u>Facilities Expense</u>					
Depreciation & Amortization	63,472	2.64%	55,897	2.45%	7,575
Equipment Leases	14,888	0.62%	442	0.02%	14,446
Insurance	27,182	1.13%	23,109	1.01%	4,073
Rent & Parking	124,160	5.17%	90,513	3.96%	33,647
Repairs, Maintenance & Janitorial	18,186	0.76%	22,184	0.97%	(3,998)
Telephone	6,792	0.28%	5,892	0.26%	900
Utilities	17,327	0.72%	13,409	0.59%	3,918
Total Facilities Expense	\$ 272,007	11.32%	\$ 211,446	9.26%	\$ 60,561

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: REVENUE RANGE OVER \$1,800,001

	12/31/2024	%	12/31/2023	%	Variance
<u>Administrative Expense</u>					
Professional Fees	43,918	1.83%	25,094	1.10%	18,824
Advertising & Promotion	65,080	2.71%	52,766	2.31%	12,314
Bank & Credit Card Fees	30,832	1.28%	20,647	0.90%	10,185
Payroll & Computer Service	38,166	1.59%	29,853	1.31%	8,313
Dues & Subscriptions	9,351	0.39%	5,637	0.25%	3,714
Meals & Entertainment	16,693	0.69%	9,056	0.40%	7,637
Interest	22,658	0.94%	19,899	0.87%	2,759
Office Supplies & Expenses	32,574	1.36%	35,873	1.57%	(3,299)
Postage	1,576	0.07%	2,496	0.11%	(920)
Permits & Licenses	3,690	0.15%	8,995	0.39%	(5,305)
Entity Income Taxes	11,057	0.46%	10,157	0.44%	900
Total Administrative Expense	\$ 275,595	11.47%	\$ 220,473	9.65%	\$ 55,122
Operating Income Before					
Dentists' Compensation & Benefits	\$ 829,757	34.52%	\$ 890,517	39.00%	\$ (60,760)
<u>Associates' Compensation</u>					
Associates' Salaries & Earnings	200,376	8.34%	220,853	9.67%	(20,477)
Payroll Taxes	14,454	0.60%	13,169	0.58%	1,285
Health Insurance	2,746	0.11%	4,974	0.22%	(2,228)
Retirement Plan	2,743	0.11%	3,834	0.17%	(1,091)
Uniforms, Education & Other	6,065	0.25%	12,766	0.56%	(6,701)
Total Associates' Compensation	\$ 226,384	9.41%	\$ 255,596	11.20%	\$ (29,212)
<u>Owners' Benefits</u>					
Health Insurance	15,092	0.63%	13,151	0.58%	1,941
Life Insurance	2,904	0.12%	3,792	0.17%	(888)
Disability Insurance	803	0.03%	112	-	691
Retirement Plan	22,167	0.92%	28,846	1.26%	(6,679)
Uniforms, Education & Other	10,130	0.42%	14,773	0.65%	(4,643)
Travel & Auto	19,290	0.80%	17,441	0.76%	1,849
Total Owners' Benefits	\$ 70,386	2.92%	\$ 78,115	3.42%	\$ (7,729)
Net Income Before					
Owners' Compensation	\$ 532,987	22.19%	\$ 556,806	24.38%	\$ (23,819)

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: ALL REVENUE RANGES

	12/31/2024	%	12/31/2023	%	Variance
Gross Receipts	\$ 1,695,759	100.00%	\$ 1,663,420	100.00%	\$ 32,339
<u>Staff Compensation</u>					
<u>Staff Salaries</u>					
Salaries - Hygienists	169,452	9.99%	160,013	9.62%	9,439
Salaries - Assistants	110,180	6.50%	94,582	5.69%	15,598
Salaries - Office Staff	157,603	9.29%	162,705	9.78%	(5,102)
Total Staff Salaries	\$ 437,235	25.78%	\$ 417,300	25.09%	\$ 19,935
<u>Staff Costs</u>					
Payroll Taxes	38,343	2.26%	36,213	2.18%	2,130
Health Insurance	8,766	0.52%	12,603	0.76%	(3,837)
Retirement Plan	8,925	0.53%	10,023	0.60%	(1,098)
Uniforms, Education & Other	8,706	0.51%	14,080	0.85%	(5,374)
Total Staff Costs	\$ 64,740	3.82%	\$ 72,919	4.39%	\$ (8,179)
Total Staff Compensation	\$ 501,975	29.60%	\$ 490,219	29.48%	\$ 11,756
<u>Cost of Services</u>					
Dental Supplies & Drugs	114,518	6.75%	126,894	7.63%	(12,376)
Lab Expenses	99,615	5.87%	90,137	5.42%	9,478
Total Cost of Services	\$ 214,133	12.62%	\$ 217,031	13.05%	\$ (2,898)
<u>Facilities Expense</u>					
Depreciation & Amortization	40,423	2.38%	38,634	2.32%	1,789
Equipment Leases	9,209	0.54%	1,064	0.06%	8,145
Insurance	20,029	1.18%	20,770	1.25%	(741)
Rent & Parking	83,154	4.90%	70,909	4.26%	12,245
Repairs, Maintenance & Janitorial	15,945	0.94%	16,300	0.98%	(355)
Telephone	5,966	0.35%	5,611	0.34%	355
Utilities	13,632	0.80%	11,678	0.70%	1,954
Total Facilities Expense	\$ 188,358	11.09%	\$ 164,966	9.91%	\$ 23,392

PERFORMANCE PER GENERAL DENTAL PRACTICE
2024 Average Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE: ALL REVENUE RANGES

	12/31/2024	%	12/31/2023	%	Variance
<u>Administrative Expense</u>					
Professional Fees	38,998	2.30%	20,781	1.25%	18,217
Advertising & Promotion	45,614	2.69%	39,646	2.38%	5,968
Bank & Credit Card Fees	21,301	1.26%	17,219	1.04%	4,082
Payroll & Computer Service	26,113	1.54%	21,714	1.31%	4,399
Dues & Subscriptions	7,233	0.43%	4,573	0.27%	2,660
Meals & Entertainment	11,366	0.67%	8,636	0.52%	2,730
Interest	16,300	0.96%	14,170	0.85%	2,130
Office Supplies & Expenses	23,986	1.41%	23,284	1.40%	702
Postage	1,198	0.07%	1,777	0.11%	(579)
Permits & Licenses	2,890	0.17%	5,102	0.31%	(2,212)
Entity Income Taxes	13,989	0.82%	8,119	0.49%	5,870
Total Administrative Expense	\$ 208,988	12.32%	\$ 165,021	9.93%	\$ 43,967
Operating Income Before					
Dentists' Compensation & Benefits	\$ 582,305	34.37%	\$ 626,183	37.63%	\$ (43,878)
<u>Associates' Compensation</u>					
Associates' Salaries & Earnings	135,359	7.98%	127,717	7.68%	7,642
Payroll Taxes	8,262	0.49%	6,321	0.38%	1,941
Health Insurance	1,510	0.09%	2,387	0.14%	(877)
Retirement Plan	1,886	0.11%	1,840	0.11%	46
Uniforms, Education & Other	3,508	0.21%	6,361	0.38%	(2,853)
Total Associates' Compensation	\$ 150,525	8.88%	\$ 144,626	8.69%	\$ 5,899
<u>Owners' Benefits</u>					
Health Insurance	18,482	1.09%	13,056	0.78%	5,426
Life Insurance	5,141	0.30%	4,438	0.27%	703
Disability Insurance	1,155	0.07%	719	0.04%	436
Retirement Plan	14,954	0.88%	14,465	0.87%	489
Uniforms, Education & Other	7,728	0.46%	12,014	0.72%	(4,286)
Travel & Auto	21,943	1.29%	15,506	0.93%	6,437
Total Owners' Benefits	\$ 69,403	4.09%	\$ 60,198	3.61%	\$ 9,205
Net Income Before					
Owners' Compensation	\$ 362,377	21.40%	\$ 421,359	25.33%	\$ (58,982)

Data Per Doctor, General Dentists

DATA PER DOCTOR, GENERAL DENTISTS
2024 Average Revenue & Expenses Percentages
PRODUCTION PER DENTIST: ALL REVENUE RANGES

	\$725,000-\$1,200,000	\$1,200,001-\$1,800,000	Over \$1,800,000
Gross Receipts	100.00%	100.00%	100.00%
<u>Staff Compensation</u>			
<u>Staff Salaries</u>			
Salaries - Hygienists	8.46%	7.29%	10.42%
Salaries - Assistants	5.47%	6.22%	6.89%
Salaries - Office Staff	11.22%	10.75%	8.35%
Total Staff Salaries	25.15%	24.26%	25.66%
<u>Staff Costs</u>			
Payroll Taxes	2.38%	2.07%	2.21%
Health Insurance	0.24%	0.11%	0.58%
Retirement Plan	0.45%	0.38%	0.56%
Uniforms, Education & Other	0.21%	0.17%	0.55%
Total Staff Costs	3.28%	2.73%	3.90%
Total Staff Compensation	28.43%	26.99%	29.56%
<u>Cost of Services</u>			
Dental Supplies & Drugs	6.27%	5.02%	7.21%
Lab Expenses	5.75%	4.33%	6.24%
Total Cost of Services	12.02%	9.35%	13.45%
<u>Facilities Expense</u>			
Depreciation & Amortization	1.46%	1.15%	2.64%
Equipment Leases	0.02%	0.00%	0.62%
Insurance	1.12%	1.52%	1.13%
Rent & Parking	4.31%	4.48%	5.17%
Repairs, Maintenance & Janitorial	1.00%	1.51%	0.76%
Telephone	0.53%	0.40%	0.28%
Utilities	0.92%	1.02%	0.72%
Total Facilities Expense	9.36%	10.08%	11.32%

DATA PER DOCTOR, GENERAL DENTISTS

2024 Average Revenue & Expenses Percentages

PRODUCTION PER DENTIST: ALL REVENUE RANGES

	\$725,000-\$1,200,000	\$1,200,001-\$1,800,000	Over \$1,800,000
<u>Administrative Expense</u>			
Professional Fees	3.88%	2.08%	1.83%
Advertising & Promotion	1.38%	4.40%	2.55%
Bank & Credit Card Fees	1.04%	1.47%	1.28%
Payroll & Computer Service	1.34%	1.32%	1.59%
Dues & Subscriptions	0.45%	0.30%	0.39%
Meals & Entertainment	0.37%	0.61%	0.69%
Interest	0.80%	1.01%	0.94%
Office Supplies & Expenses	1.53%	1.52%	1.36%
Postage	0.09%	0.06%	0.07%
Permits & Licenses	0.24%	0.14%	0.15%
Entity Income Taxes	0.62%	0.81%	0.46%
Total Administrative Expense	11.74%	13.72%	11.31%
Operating Income Before Dentists' Compensation & Benefits	38.45%	39.86%	34.36%
<u>Associates' Compensation</u>			
Associates' Salaries & Earnings	-	9.06%	8.34%
Payroll Taxes	-	0.11%	0.60%
Health Insurance	-	-	0.11%
Retirement Plan	-	-	0.11%
Uniforms, Education & Other	-	-	0.26%
Total Associates' Compensation	-	9.17%	9.42%
<u>Owners' Benefits</u>			
Health Insurance	1.76%	1.57%	0.63%
Life Insurance	0.34%	0.83%	0.12%
Disability Insurance	0.09%	0.14%	0.03%
Retirement Plan	0.30%	0.26%	0.92%
Uniforms, Education & Other	0.21%	0.50%	0.42%
Travel & Auto	0.99%	2.77%	0.80%
Total Owners' Benefits	3.69%	6.07%	2.92%
Net Income Before Owners' Compensation	34.76%	24.62%	22.02%

DATA PER DOCTOR, GENERAL DENTISTS
2024 Average Statements of Revenue & Expenses Percentages
COMPARATIVE PRODUCTION PER DENTIST: ALL REVENUE RANGES

	12/31/2024	12/31/2023
Gross Receipts	100.00%	100.00%
<u>Staff Compensation</u>		
Staff Salaries		
Salaries - Hygienists	9.99%	9.62%
Salaries - Assistants	6.50%	5.69%
Salaries - Office Staff	9.29%	9.78%
Total Staff Salaries	25.78%	25.09%
<u>Staff Costs</u>		
Payroll Taxes	2.26%	2.18%
Health Insurance	0.52%	0.76%
Retirement Plan	0.53%	0.60%
Uniforms, Education & Other	0.51%	0.85%
Total Staff Costs	3.82%	4.39%
Total Staff Compensation	29.60%	29.48%
<u>Cost of Services</u>		
Dental Supplies & Drugs	6.75%	7.62%
Lab Expenses	5.87%	5.42%
Total Cost of Services	12.62%	13.04%
<u>Facilities Expense</u>		
Depreciation & Amortization	2.38%	2.32%
Equipment Leases	0.54%	0.06%
Insurance	1.18%	1.25%
Rent & Parking	4.90%	4.26%
Repairs, Maintenance & Janitorial	0.94%	0.98%
Telephone	0.35%	0.34%
Utilities	0.80%	0.70%
Total Facilities Expense	11.09%	9.91%

DATA PER DOCTOR, GENERAL DENTISTS
2024 Average Statements of Revenue & Expenses Percentages
COMPARATIVE PRODUCTION PER DENTIST: ALL REVENUE RANGES

	12/31/2024	12/31/2023
<u>Administrative Expense</u>		
Professional Fees	2.30%	1.25%
Advertising & Promotion	2.69%	2.38%
Bank & Credit Card Fees	1.26%	1.04%
Payroll & Computer Service	1.54%	1.31%
Dues & Subscriptions	0.43%	0.27%
Meals & Entertainment	0.67%	0.52%
Interest	0.96%	0.85%
Office Supplies & Expenses	1.41%	1.40%
Postage	0.07%	0.11%
Permits & Licenses	0.17%	0.31%
Entity Income Taxes	0.83%	0.03%
Total Administrative Expense	12.33%	9.47%
Operating Income Before		
Dentists' Compensation & Benefits	34.36%	38.10%
<u>Associates' Compensation</u>		
Associates' Salaries & Earnings	7.98%	7.68%
Payroll Taxes	0.49%	0.38%
Health Insurance	0.09%	0.14%
Retirement Plan	0.11%	0.11%
Uniforms, Education & Other	0.22%	0.39%
Total Associates' Compensation	8.89%	8.70%
<u>Owners' Benefits</u>		
Health Insurance	1.09%	0.78%
Life Insurance	0.30%	0.27%
Disability Insurance	0.07%	0.04%
Retirement Plan	0.88%	0.87%
Uniforms, Education & Other	0.46%	0.72%
Travel & Auto	1.29%	0.93%
Total Owners' Benefits	4.09%	3.61%
Net Income Before		
Owners' Compensation	21.38%	25.79%

Specialists

SPECIALISTS, PEDIATRIC PRACTICES

2024 Average Statements of Revenue & Expenses Percentages

COMPARATIVE PERFORMANCE PER PRACTICE: ALL REVENUE RANGES

	12/31/2024	%	12/31/2023	%	Variance
Gross Receipts	\$ 1,830,698	100.00%	\$ 1,711,947	100.00%	\$ 118,751
<u>Staff Compensation</u>					
<u>Staff Salaries</u>					
Salaries - Hygienists	99,488	5.43%	94,535	5.52%	4,953
Salaries - Assistants	62,969	3.44%	16,295	0.95%	46,674
Salaries - Office Staff	152,795	8.35%	169,069	9.88%	(16,274)
Total Staff Salaries	\$ 315,252	17.22%	\$ 279,899	16.35%	\$ 35,353
<u>Staff Costs</u>					
Payroll Taxes	29,352	1.60%	24,554	1.43%	4,798
Health Insurance	4,387	0.24%	3,496	0.20%	891
Retirement Plan	21,675	1.18%	2,796	0.16%	18,879
Uniforms, Education & Other	11,377	0.62%	507	0.03%	10,870
Total Staff Costs	\$ 66,791	3.64%	\$ 31,353	1.82%	\$ 35,438
Total Staff Compensation	\$ 382,043	20.86%	\$ 311,252	18.17%	\$ 70,791
<u>Cost of Services</u>					
Dental Supplies & Drugs	71,635	3.91%	64,270	3.75%	7,365
Lab Expenses	1,901	0.10%	3,757	0.22%	(1,856)
Total Cost of Services	\$ 73,536	4.01%	\$ 68,027	3.97%	\$ 5,509
<u>Facilities Expense</u>					
Depreciation & Amortization	3,833	0.21%	4,081	0.24%	(248)
Equipment Leases	-	-	97	0.01%	(97)
Insurance	10,706	0.58%	19,016	1.11%	(8,310)
Rent & Parking	59,968	3.28%	67,126	3.92%	(7,158)
Repairs, Maintenance & Janitorial	17,569	0.96%	10,312	0.60%	7,257
Telephone	4,973	0.27%	5,904	0.34%	(931)
Utilities	6,993	0.38%	11,218	0.66%	(4,225)
Total Facilities Expense	\$ 104,042	5.68%	\$ 117,754	6.88%	\$ (13,712)

SPECIALISTS, PEDIATRIC PRACTICES
2024 Average Statements of Revenue & Expenses Percentages
COMPARATIVE PERFORMANCE PER PRACTICE: ALL REVENUE RANGES

	12/31/2024	%	12/31/2023	%	Variance
<u>Administrative Expense</u>					
Professional Fees	79,395	4.34%	50,409	2.94%	28,986
Advertising & Promotion	35,787	1.95%	34,783	2.03%	1,004
Bank & Credit Card Fees	18,853	1.03%	22,028	1.29%	(3,175)
Payroll & Computer Service	28,155	1.54%	31,586	1.85%	(3,431)
Dues & Subscriptions	10,141	0.55%	10,757	0.63%	(616)
Meals & Entertainment	7,363	0.40%	4,182	0.24%	3,181
Interest	5,944	0.32%	8,917	0.52%	(2,973)
Office Supplies & Expenses	35,613	1.95%	37,650	2.20%	(2,037)
Postage	942	0.05%	384	0.02%	558
Permits & Licenses	519	0.03%	199	0.01%	320
Entropy Income Taxes	20,631	1.13%	27,516	1.61%	(6,885)
Total Administrative Expense	\$ 243,343	13.29%	\$ 228,411	13.34%	\$ 14,932
Operating Income Before					
Dentists' Compensation & Benefits	\$ 1,027,734	56.16%	\$ 986,503	57.64%	\$ 41,231
<u>Associates' Compensation</u>					
Associates' Salaries & Earnings	103,931	5.68%	106,651	6.23%	(2,720)
Payroll Taxes	9,062	0.50%	10,785	0.63%	(1,723)
Health Insurance	-	-	-	-	-
Retirement Plan	-	-	-	-	-
Uniforms, Education & Other	-	-	2,930	0.17%	(2,930)
Total Associates' Compensation	\$ 112,993	6.18%	\$ 120,366	7.03%	\$ (7,373)
<u>Owners' Benefits</u>					
Health Insurance	23,923	1.31%	21,744	1.27%	2,179
Life Insurance	15,856	0.87%	-	-	15,856
Disability Insurance	-	-	13,083	0.76%	(13,083)
Retirement Plan	2,369	0.13%	2,507	0.15%	(138)
Uniforms, Education & Other	1,009	0.06%	25,531	1.49%	(24,522)
Travel & Auto	13,133	0.72%	11,783	0.69%	1,350
Total Owners' Benefits	\$ 56,290	3.09%	\$ 74,648	4.36%	\$ (18,358)
Net Income Before					
Owners' Compensation	\$ 858,451	46.89%	\$ 791,489	46.23%	\$ 66,962

SPECIALISTS, ORAL SURGEONS

2024 Average Statements of Revenue & Expenses Percentages

COMPARATIVE PERFORMANCE PER PRACTICE: ALL REVENUE RANGES

	12/31/2024	%	12/31/2023	%	Variance
Gross Receipts	\$ 4,983,426	100.00%	\$ 5,475,348	100.00%	\$ (491,922)
<u>Staff Compensation</u>					
<u>Staff Salaries</u>					
Salaries - Hygienists	-	-	-	-	-
Salaries - Assistants	346,659	6.96%	167,393	3.06%	179,266
Salaries - Office Staff	565,233	11.34%	795,449	14.53%	(230,216)
Total Staff Salaries	\$ 911,892	18.30%	\$ 962,842	17.59%	\$ (50,950)
<u>Staff Costs</u>					
Payroll Taxes	99,665	2.00%	51,350	0.94%	48,315
Health Insurance	36,270	0.73%	68,016	1.24%	(31,746)
Retirement Plan	51,873	1.04%	21,586	0.39%	30,287
Uniforms, Education & Other	30,189	0.61%	15,115	0.28%	15,074
Total Staff Costs	\$ 217,997	4.38%	\$ 156,067	2.85%	\$ 61,930
Total Staff Compensation	\$ 1,129,889	22.68%	\$ 1,118,909	20.44%	\$ 10,980
<u>Cost of Services</u>					
Dental Supplies & Drugs	423,699	8.50%	572,250	10.45%	(148,551)
Lab Expenses	10,069	0.20%	24,458	0.45%	(14,389)
Total Cost of Services	\$ 433,768	8.70%	\$ 596,708	10.90%	\$ (162,940)
<u>Facilities Expense</u>					
Depreciation & Amortization	166,836	3.35%	53,995	0.99%	112,841
Equipment Leases	3,100	0.06%	1,392	0.03%	1,708
Insurance	55,710	1.12%	58,770	1.07%	(3,060)
Rent & Parking	184,926	3.71%	239,359	4.37%	(54,433)
Repairs, Maintenance & Janitorial	26,346	0.53%	34,166	0.62%	(7,820)
Telephone	25,452	0.51%	29,896	0.55%	(4,444)
Utilities	12,092	0.24%	12,438	0.23%	(346)
Total Facilities Expense	\$ 474,462	9.52%	\$ 430,016	7.86%	\$ 44,446

SPECIALISTS, ORAL SURGEONS

2024 Average Statements of Revenue & Expenses Percentages

COMPARATIVE PERFORMANCE PER PRACTICE: ALL REVENUE RANGES

	12/31/2024	%	12/31/2023	%	Variance
<u>Administrative Expense</u>					
Professional Fees	92,085	1.85%	45,450	0.83%	46,635
Advertising & Promotion	63,815	1.28%	90,581	1.65%	(26,766)
Bank & Credit Card Fees	63,308	1.27%	49,486	0.90%	13,822
Payroll & Computer Service	88,566	1.78%	40,136	0.73%	48,430
Dues & Subscriptions	11,295	0.23%	6,553	0.12%	4,742
Meals & Entertainment	6,512	0.13%	2,135	0.04%	4,377
Interest	29,859	0.60%	11,807	0.22%	18,052
Office Supplies & Expenses	28,286	0.57%	17,118	0.31%	11,168
Postage	4,684	0.09%	2,130	0.04%	2,554
Permits & Licenses	2,378	0.05%	464	0.01%	1,914
Entity Income Taxes	79,428	1.59%	85,882	1.57%	(6,454)
Total Administrative Expense	\$ 470,216	9.44%	\$ 351,742	6.42%	\$ 118,474
Operating Income Before					
Dentists' Compensation & Benefits	\$ 2,475,091	49.66%	\$ 2,977,973	54.38%	\$ (502,882)
<u>Associates' Compensation</u>					
Associates' Salaries & Earnings	356,708	7.16%	261,427	4.77%	95,281
Payroll Taxes	7,889	0.16%	-	-	7,889
Health Insurance	1,174	0.02%	3,404	0.06%	(2,230)
Retirement Plan	-	-	-	-	-
Uniforms, Education & Other	57	-	2,420	0.04%	(2,363)
Total Associates' Compensation	\$ 365,828	7.34%	\$ 267,251	4.87%	\$ 98,577
<u>Owners' Benefits</u>					
Health Insurance	-	-	25,781	0.47%	(25,781)
Life Insurance	6,010	0.12%	23,589	0.43%	(17,579)
Disability Insurance	2,205	0.04%	-	-	2,205
Retirement Plan	181,786	3.65%	128,500	2.35%	53,286
Uniforms, Education & Other	4,105	0.08%	4,173	0.08%	(68)
Travel & Auto	19,902	0.40%	43,238	0.79%	(23,336)
Total Owners' Benefits	\$ 214,008	4.29%	\$ 225,281	4.12%	\$ (11,273)
Net Income Before					
Owners' Compensation	\$ 1,895,255	38.03%	\$ 2,485,441	45.39%	\$ (590,186)

Charts & Graphs

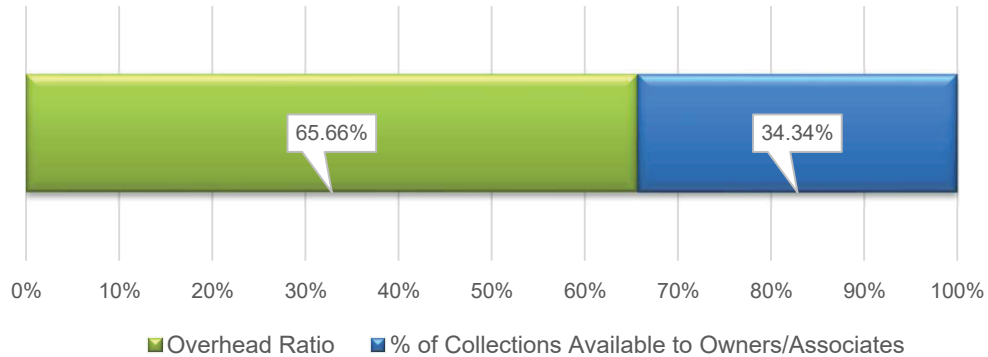
Dental Fee Survey for General Dentists

<u>ADA CODE</u>	<u>SERVICE</u>	<u>AVERAGE FEE</u>	<u>80th PERCENTILE FEE</u>
Diagnostic			
D0120	Periodic Oral Exam	105	112
D0150	Comprehensive Oral Exam	165	180
D0210	FM X-Ray, Including BW	226	240
D0272	Bitewing X-Ray (2)	83	90
D0274	Bitewing X-Ray (4)	104	114
Preventive			
D1110	Prophylaxis - Adult	149	155
D1120	Prophylaxis - Child	105	108
D1208	Topical Application of Fluoride	70	100
D1351	Sealants (Per Tooth)	108	120
Resin Composite Restorations			
D2330	1 Surface Anterior	306	344
D2331	2 Surfaces Anterior	355	394
D2332	3 Surfaces Anterior	429	478
D2335	4+ Surfaces Anterior	529	584
D2391	1 Surface Posterior	323	357
D2392	2 Surfaces Posterior	408	450
D2393	3 Surfaces Posterior	489	544
D2394	4+ Surfaces Posterior	584	654
Crown, Single Restoration			
D2750	Crown - Porcelain with Gold	2100	2250
D2790	Crown - High Noble Metal (Full Gold)	2124	2258
D2950	Crown - Build-Up Including Pins	505	574
Periodontics			
D4341	Perio Scaling/Planing, 4+ Teeth/Quadrant	422	446
D4355	Full Mouth Debridement	320	357
D4910	Perio Maintenance	229	252
D4210	Gingivectomy or Gingivoplasty 4+ Contiguous Teeth	1170	1332
D4211	Gingivectomy or Gingivoplasty 1-3 Teeth Per Quadrant	392	563
Endosteal Implant			
D6010	Surgical Placement of Implant Body	1145	1808
D6056	Prefab Abutment, Including Placement	1200	1200
D6057	Custom Abutment, Including Placement	1235	1376
D6058	Abutment Supported Porcelain/Creamic Crown	2227	2513
D6059	Abutment Supported Porcelain Fused to Metal Crown	2357	2682

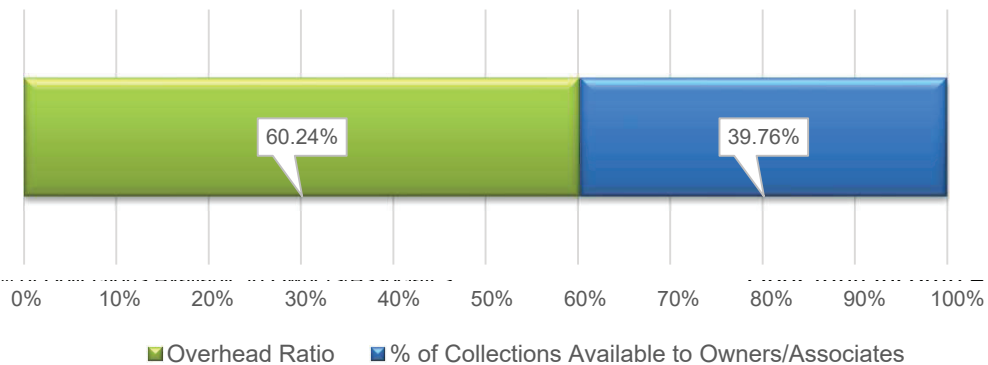
Correlation of Overhead Expenses & Profitability: General Dentistry

KPI TABLES & CHARTS

Overall Profitability



\$725,000 - \$1,200,000 in Revenue

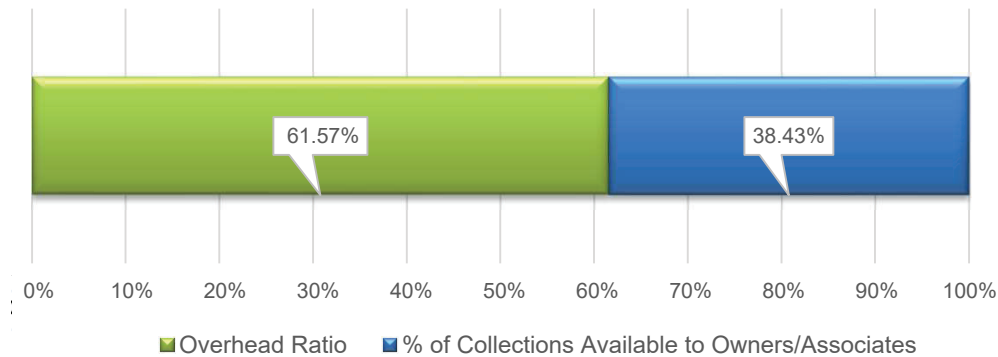


These charts illustrate that profitability improves with growth up to \$1.8 million in revenue, after which overhead rises again due to greater operational complexity and reinvestment demands.

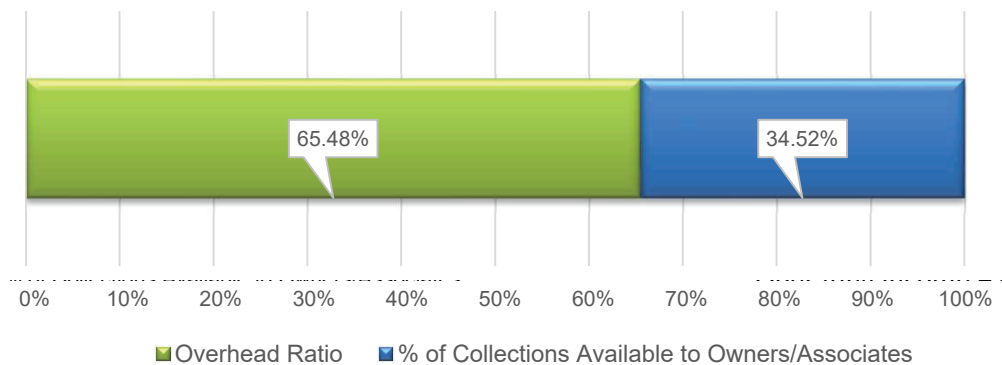
Correlation of Overhead Expenses & Profitability: General Dentistry

KPI TABLES & CHARTS

\$1,200,001 - \$1,800,000 in Revenue



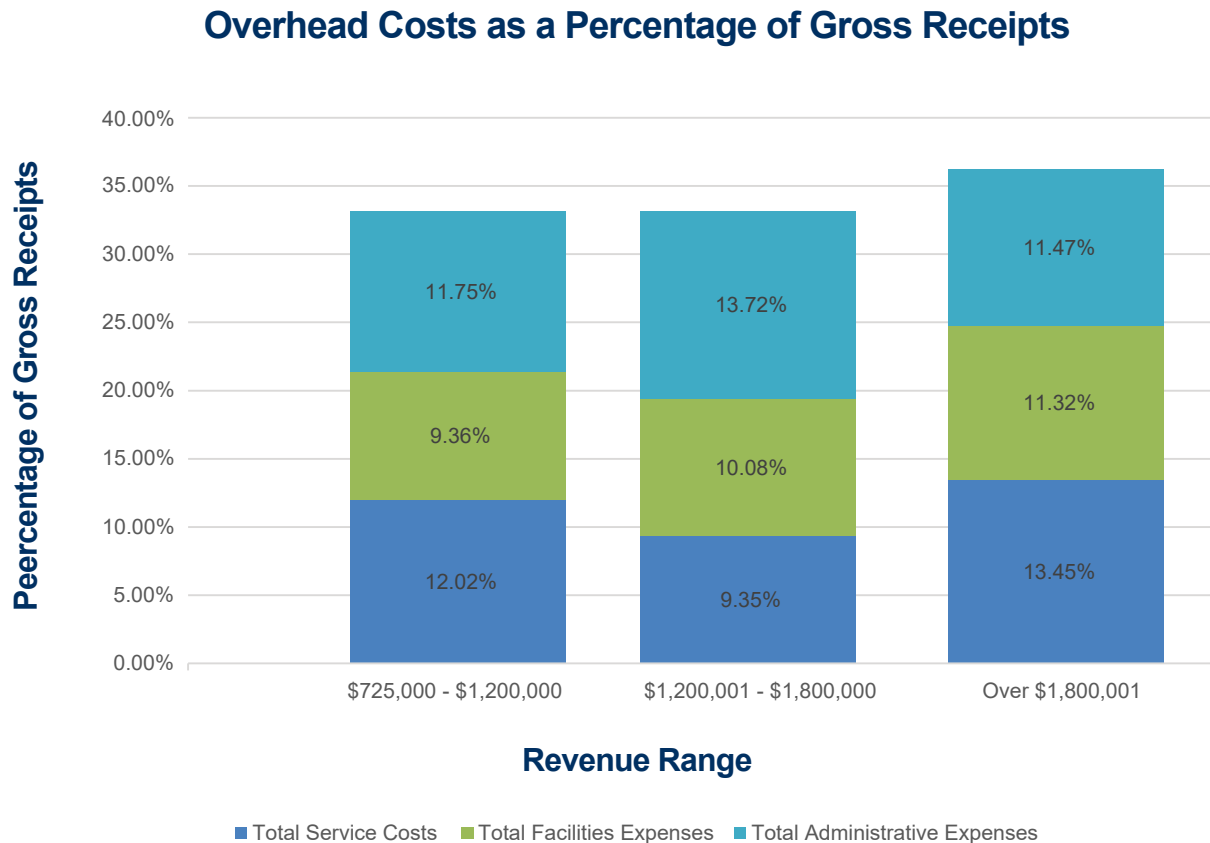
\$1,800,001+ in Revenue



These charts illustrate that profitability improves with growth up to \$1.8 million in revenue, after which overhead rises again due to greater operational complexity and reinvestment demands.

Correlation of Overhead Expenses & Profitability: General Dentistry

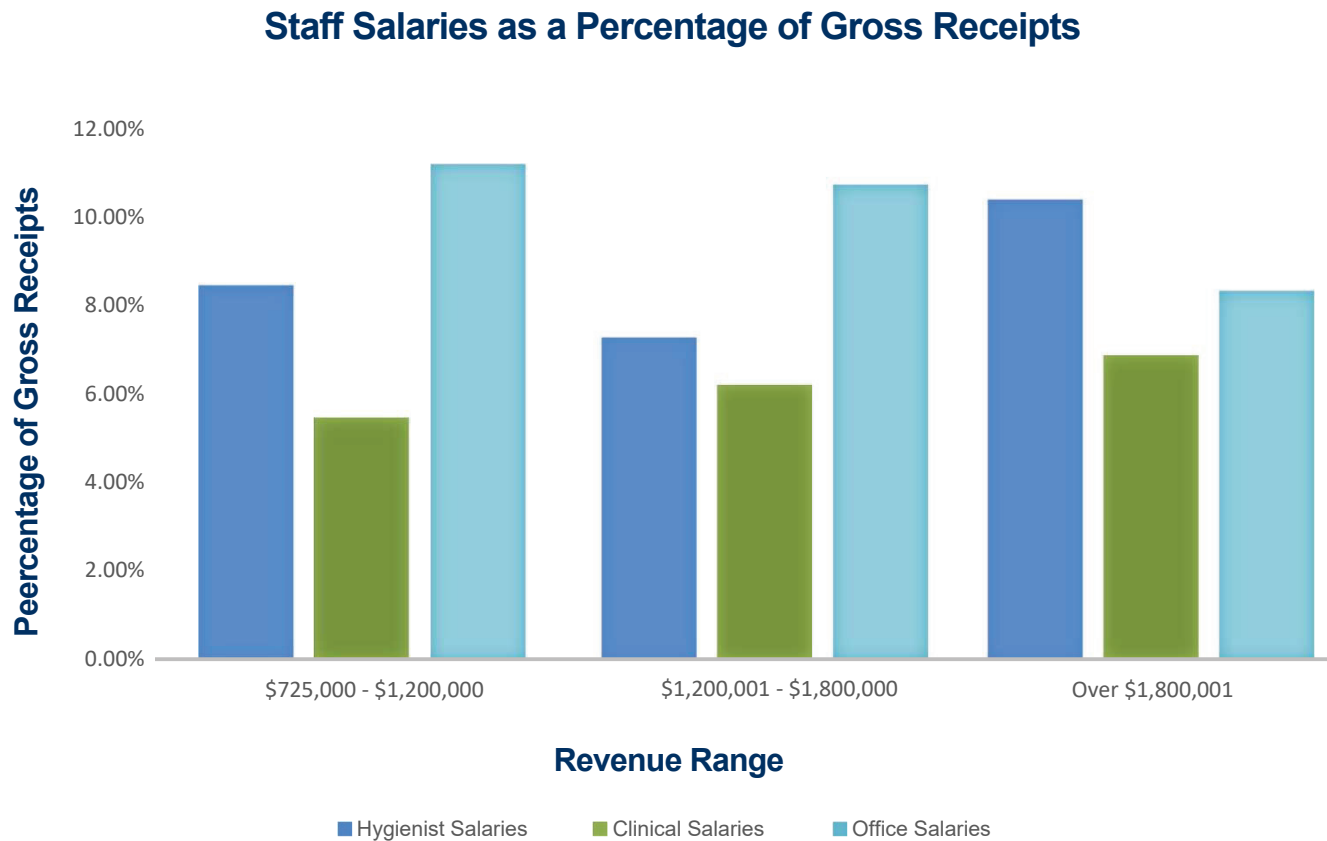
OVERHEAD COSTS AS A PERCENTAGE OF GROSS RECEIPTS



This chart demonstrates that as general dental practice revenues increase, total overhead costs as a percentage of gross receipts generally increase.

Staff Expense Percentages by Revenue Range: General Dentistry

STAFF SALARIES AS A PERCENTAGE OF GROSS RECEIPTS

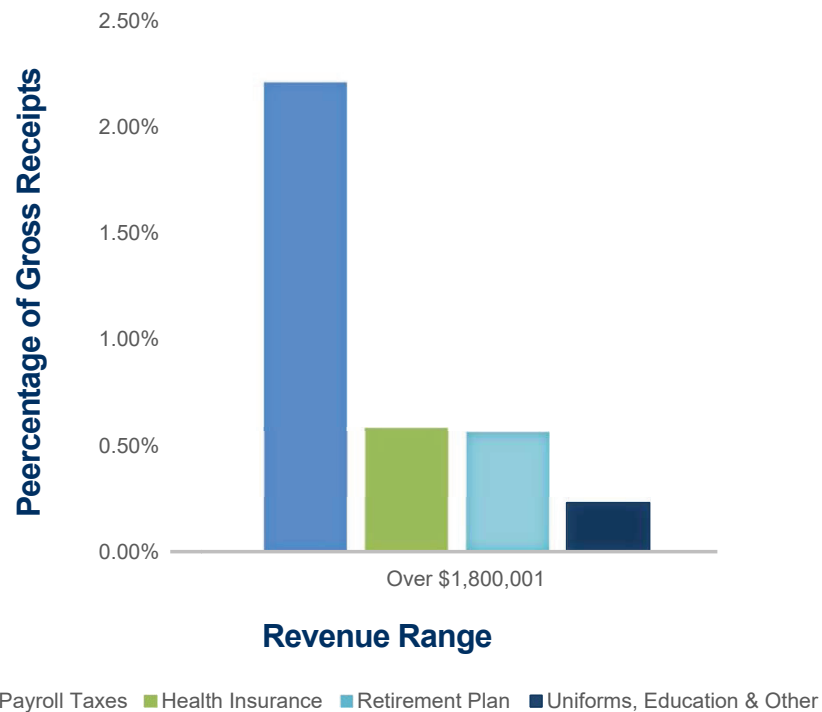
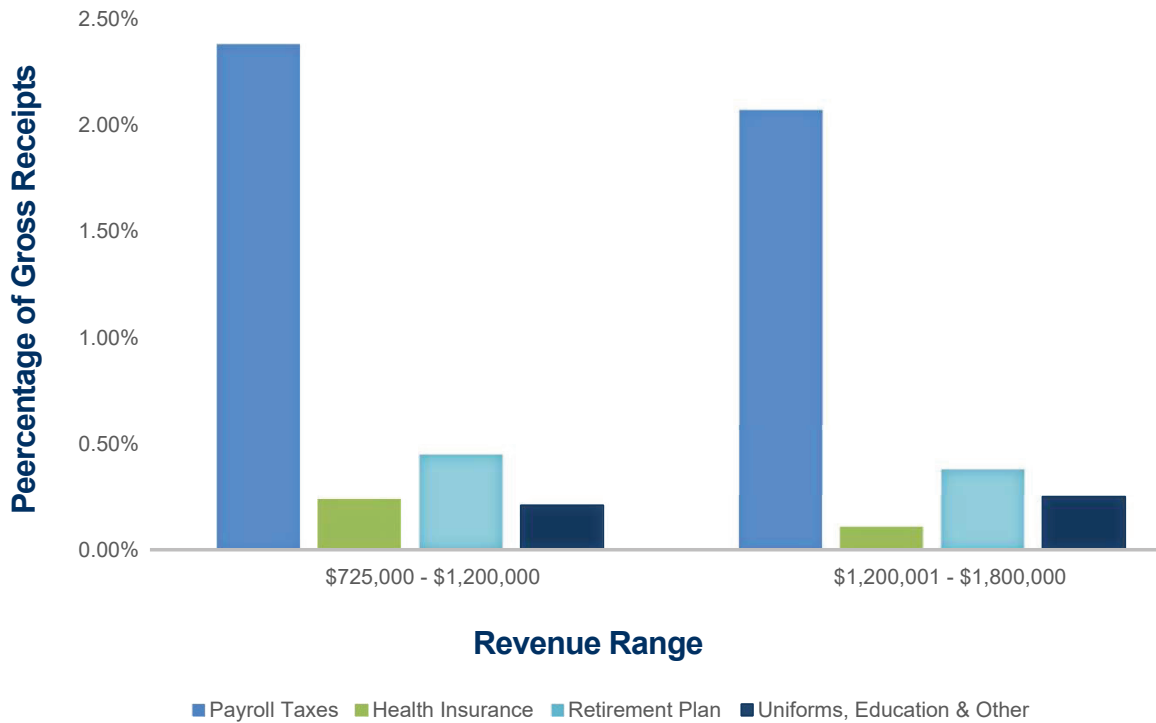


This chart illustrates how salary expenses, as a percentage of gross receipts, vary across general dental practices of different revenue levels.

Staff Expense Percentages by Revenue Range: General Dentistry

STAFF COSTS AS A PERCENTAGE OF GROSS RECEIPTS

Staff Costs as a Percentage of Gross Receipts

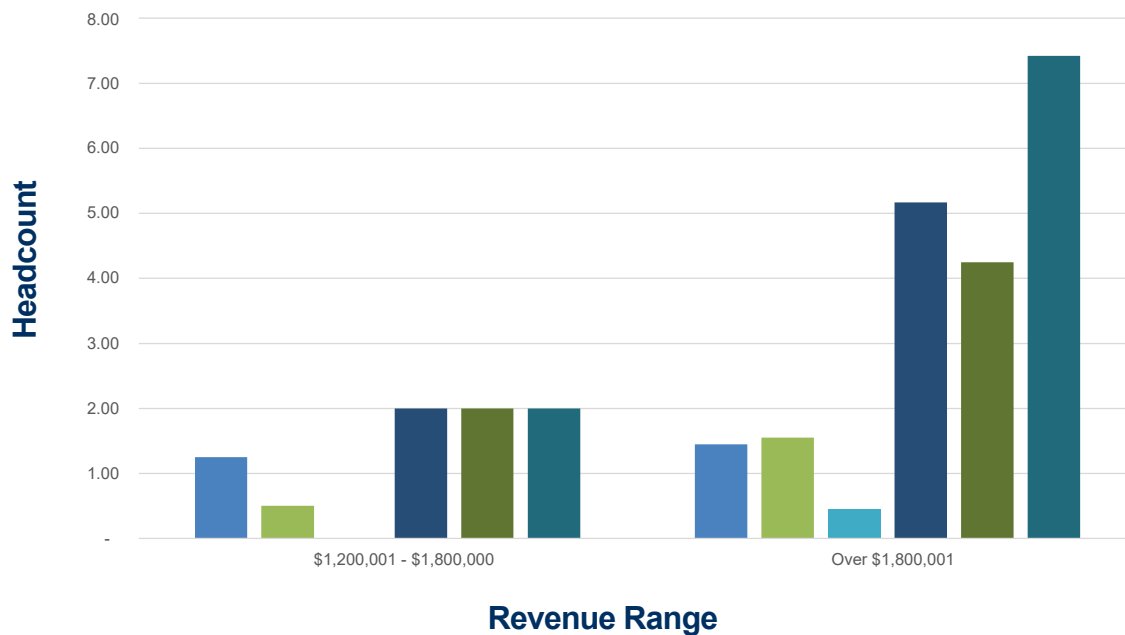
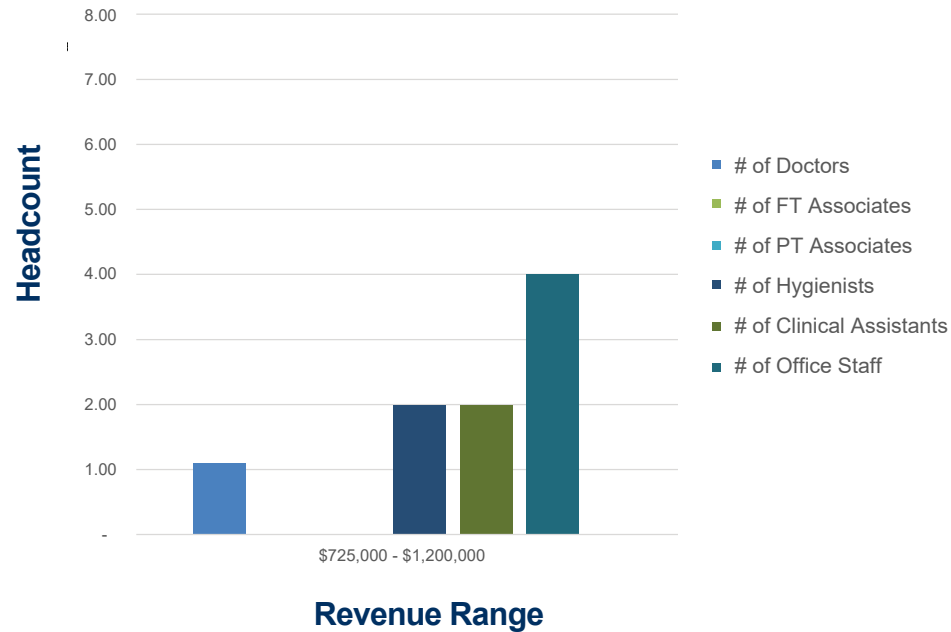


These charts illustrate staff-related costs as a percentage of gross receipts for general dental practices across three revenue ranges.

Staff Expense Percentages by Revenue Range: General Dentistry

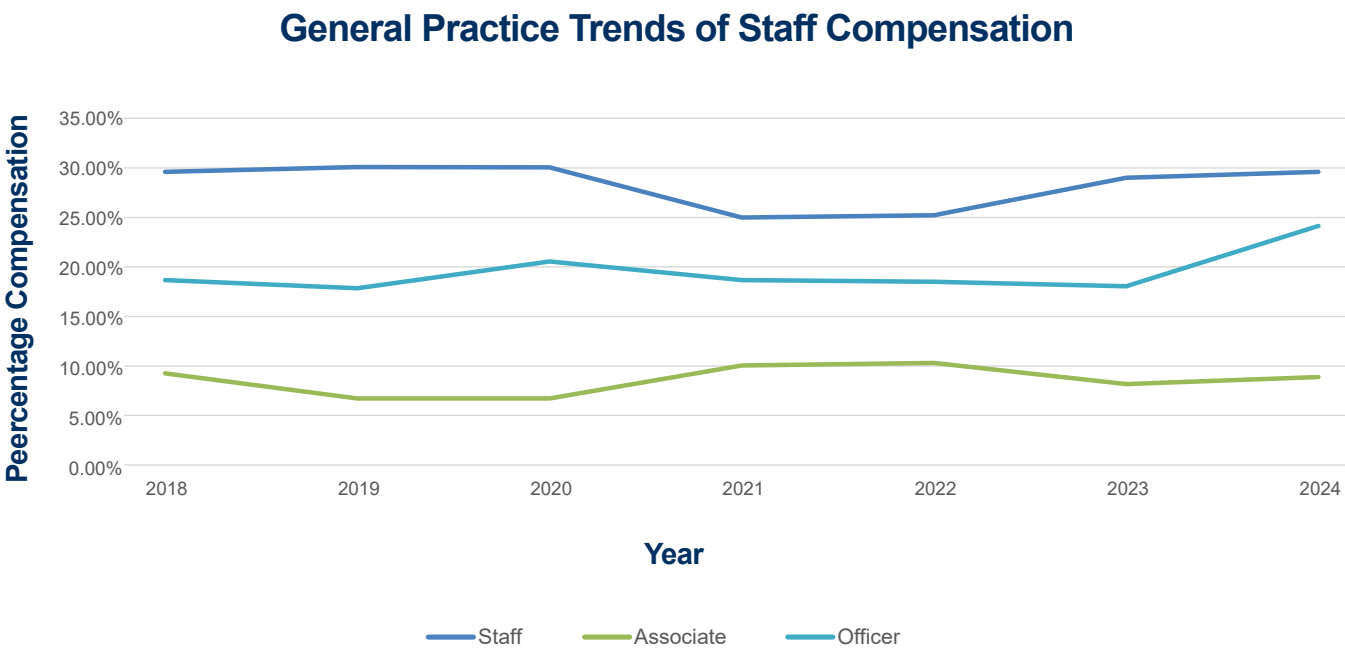
AVERAGE STAFF PER ROLE BY REVENUE RANGE

Average Staff Per Role by Revenue



These charts demonstrate how the average number of staff in each role changes across different dental practice revenue ranges.

Compensation Patterns Among General Practice Staff
GENERAL PRACTICE TRENDS OF STAFF COMPENSATION

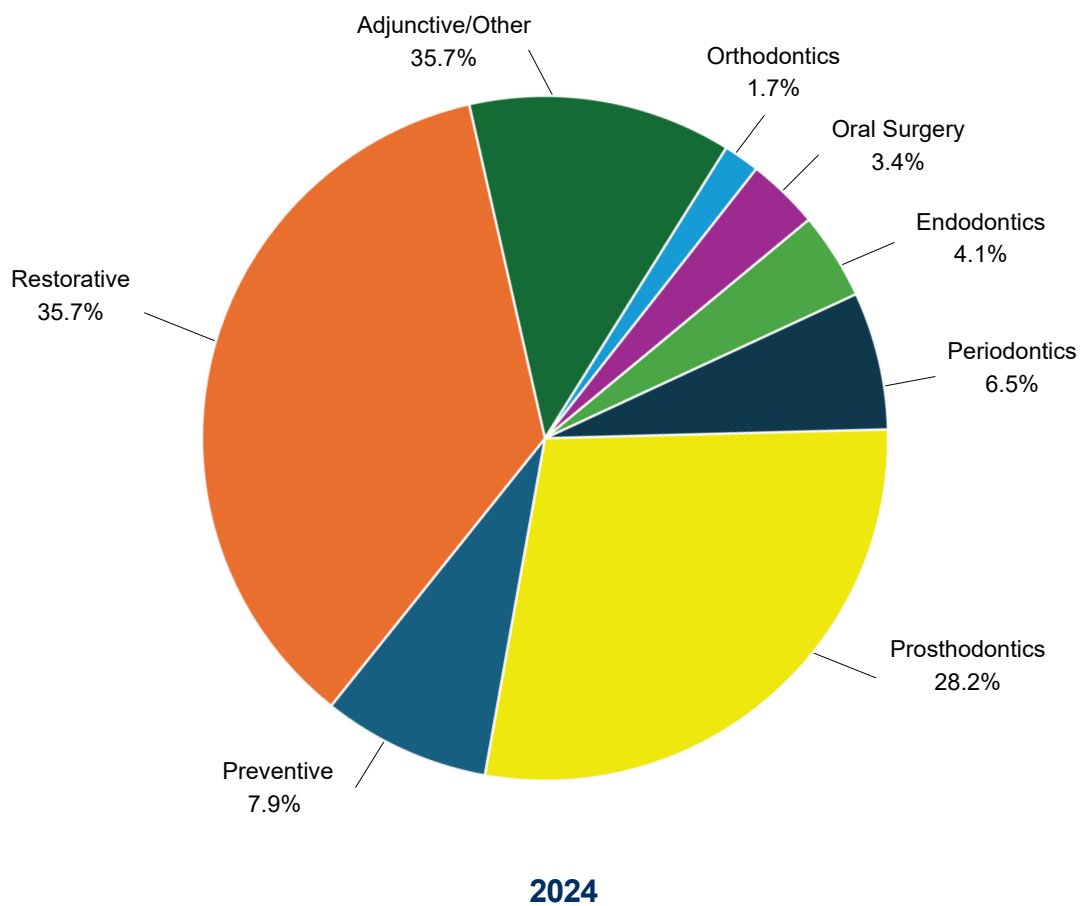


This chart illustrates a dip in staff compensation around 2021 followed by partial recovery, while associate pay fluctuates modestly over the same period. Owner compensation rises sharply in 2024, suggesting owners are spending more time chairside.

2024 Average Revenue Distribution by Service Category

AVERAGE REVENUE DISTRIBUTION

Average Revenue Distribution by Major Category



This pie chart illustrates the average revenue distribution across major service categories for general dental practices. It highlights how income is typically divided among key areas of dental care, including restorative, preventive, prostodontic and other dental services.



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