

Cartin Coaching & Management's
2017 General Dentistry Healthy Practice Guide
to Expenses by Category & Total Overhead (US)

	Low		High	
Annual Production	\$750K or less		\$2.5M or more	
	Percentages			
PERSONNEL				
Salaries / Commissions				
Hygiene		4		12
All Other (except principals/partners)		14		15
Payroll Taxes & Benefits		4		5
Total Personnel Expenses	22		32	
MAJOR EXPENSES				
Laboratory		4		10
Dental Supplies		7		6
Rent / Lease / Bldg & Maintenance		4		10
Equipment (Loans, Leases & Replacement)		3		5
Marketing/Promotion (includes PPO write-offs)		4		6
Total Major Expenses	22		37	
MINOR EXPENSES				
Office Supplies		2		2
Continuing Education		2		2
Legal / Accounting		2		2
Total Minor Expenses	6		6	
TOTAL OPERATING OVERHEAD	50		75	
Available for doctor(s) salary/taxes, business taxes and reserves:	\$375K		\$625K	

This is an accurate rule-of-thumb guide to be modified by your specific local factors.