

Dental Earning and Expenses

2014/15 Additional Analysis

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This product may be of interest to remuneration boards, employers, stakeholders, policy officials, commissioners and members of the public. Interests will range from pay comparisons of the NHS workforce at local, regional and national levels to managing recruitment, staffing and training and prioritising commissioning.

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Introduction

This report, subtitled Additional Analysis, is the second and final UK instalment of Dental Earnings and Expenses, 2014/15 (available at <http://www.digital.nhs.uk/pubs/dentalearnexp1415>) which provides a detailed study of the self-employed earnings and expenses of primary care dentists who carried out some NHS/Health Service work in England & Wales, Northern Ireland or Scotland in 2014/15. This report was produced by the NHS Digital in consultation with the Dental Working Group (DWG).

This is the third year a UK report has been produced for the Dental Earnings and Expenses publication. In previous years three separate reports were produced throughout the year for individual countries; England & Wales at the end of August, Northern Ireland and Scotland in October (available at <http://www.digital.nhs.uk/home> for 2011/12 and earlier). The new structure consists of two releases of a UK report that includes data for all countries. The first UK release is subtitled Initial Analysis and contains high level results. This was published on 14 September 2016 in order for all countries to feed into their evidence submissions for the Review Body on Doctors' and Dentists' Remuneration (DDRB). This is followed by this final instalment on 19 October 2016 subtitled Additional Analysis. The UK reports contain all information previously produced in the three separate country reports, using the same methodology. Please see [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) for an overview of the contents in each of these reports.

The findings of this report are based on anonymised tax data for dentists, and relate to both full-time and part-time dentists with self-employment earnings from NHS and private dental work. However, the report does not consider dentists who performed only private dentistry.

In the Executive Summary (found in [Dental Earnings and Expenses, 2014/15 Initial Analysis](#)) mean income before tax has been tested for statistical significance at a 5% level, but median income before tax, gross earnings and total expenses have not due to standard errors not currently being available. Throughout the rest of the report results and comparisons have not been tested for statistical significance. If statistical significance is not mentioned next to the result, it has not been tested. All averages are mean averages unless otherwise stated.

Earnings and expenses data have been rounded to the nearest £100. This means that in some tables and charts, the rounded values presented for taxable income will not always exactly equal gross earnings minus total expenses. As the population estimates provided in this report are not intended to be definitive, these are rounded to the nearest 50. In the expenses tables, the percentage of total expenses for each category is displayed in parentheses. Calculations such as percentage change and estimates of the expenses to earnings ratio are performed on data that have not been rounded.

Although the report contains analysis of England & Wales, Northern Ireland and Scotland, the values are not directly comparable between countries; this is due to differing contractual arrangements in each country as well as the use of different methods to derive dental type in each country.

England & Wales

14. Earnings and Expenses by Units of Dental Activity and Units of Orthodontic Activity

- 14.1 This section of the report looks in detail at the association between average number of NHS Units of Dental Activity (UDAs) and NHS Units of Orthodontic Activity (UOAs) and the earnings and expenses (from both NHS and private dentistry) of self-employed primary care dentists in 2014/15.
- 14.2 Due to the low population of dentists who perform more orthodontic (UOAs) work than non-orthodontic dental (UDAs) work, a different system of weighting has been employed in this section than has been used throughout the rest of the report.
- 14.3 These values are based on NHS activity only, and do not take into consideration any private work undertaken by the dentist during the period. The results show that the average number of UDAs and UOAs delivered varied by dental type and by contract type:
- on average, self-employed primary care Providing-Performer and Performer Only dentists working under Mixed GDS/PDS contracts delivered the highest number of UDAs, followed by those on GDS then PDS contracts;
 - those on PDS contracts delivered the highest number of UOAs, followed by those on Mixed GDS/PDS then GDS contracts. The PDS contract is designed to allow dentists to deliver more UOAs, and so this result is not surprising.

Table 14.1: Average number of NHS Units of Dental Activity and NHS Units of Orthodontic Activity by dental type and contract type, England & Wales, 2014/15

Dental Type	Contract Type	Average Units of Dental Activity (UDAs)	Average Units of Orthodontic Activity (UOAs)
Providing-Performer	GDS	3,595	36
	PDS	1,257	3,748
	Mixed GDS/PDS	3,991	791
	All	3,438	375
Performer Only	GDS	3,968	16
	PDS	1,695	1,305
	Mixed GDS/PDS	4,461	292
	All	3,828	138
All	GDS	3,900	20
	PDS	1,616	1,748
	Mixed GDS/PDS	4,387	371
	All	3,758	181

Notes:

1. Based on delivered NHS activity from 1 April 2014 to 31 March 2015

2. The average activity levels presented in this table are based on the report population and have been weighted differently to the rest of the report.

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 14

- 14.4 The self-employed NHS dental population was split into two cohorts for this section – those who performed more UOAs than UDAs and those who performed more UDAs than UOAs in 2014/15. Due to the small number of dentists who delivered more UOAs than UDAs results have not been provided for all contract types, to preserve the anonymity of the data. Additionally, it should be noted that averages based on small sample sizes are subject to more uncertainty.
- 14.5 Those self-employed primary care dentists who delivered more UOAs than UDAs have considerably higher average gross earnings, total expenses and taxable income than those who delivered more UDAs than UOAs:
- 14.6 Providing-Performer dentists with more UOA than UDA had an average taxable income of £218,200 compared to £110,800 for those who performed more dental than NHS orthodontic activity;
- 14.7 Performer Only dentists showed a similar difference, with average taxable incomes of £106,100 for those who delivered more UOA, compared to £58,400 for those who delivered more UDA.

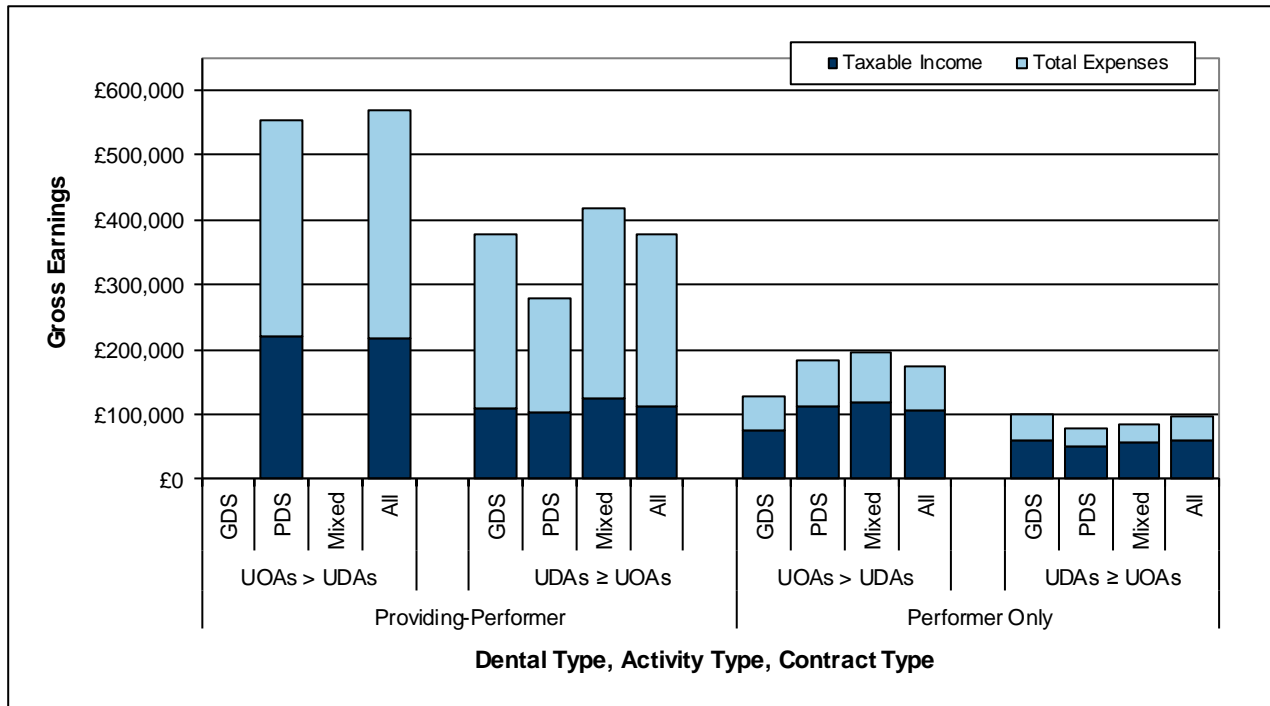
Table 14.2: All self-employed primary care dentists - Average earnings and expenses from NHS and private dentistry, by dental type, activity type and contract type, England & Wales, 2014/15

Dental Type	Activity Type	Contract Type	Report Population	Mean Average			Expenses to Earnings Ratio
				Gross Earnings	Total Expenses	Taxable Income	
Providing-Performer	UOAs > UDAs	GDS ^{2,3}	-	-	-	-	-
		PDS ²	200	£552,500	£332,000	£220,500	60.1%
		Mixed GDS/PDS ^{2,3}	-	-	-	-	-
		All ²	250	£568,900	£350,700	£218,200	61.6%
	UDAs ≥ UOAs	GDS	3,350	£378,300	£268,100	£110,200	70.9%
		PDS ²	100	£279,300	£176,600	£102,700	63.2%
		Mixed GDS/PDS ²	200	£416,600	£292,700	£123,900	70.3%
		All	3,650	£377,800	£267,000	£110,800	70.7%
	All	GDS	3,350	£379,600	£268,800	£110,800	70.8%
		PDS	300	£462,600	£280,900	£181,700	60.7%
		Mixed GDS/PDS ²	250	£454,600	£315,200	£139,400	69.3%
		All	3,950	£390,900	£272,700	£118,200	69.8%
Performer Only	UOAs > UDAs	GDS ²	100	£126,600	£52,200	£74,400	41.3%
		PDS	400	£182,100	£71,300	£110,800	39.2%
		Mixed GDS/PDS ²	50	£195,600	£77,200	£118,400	39.4%
		All	550	£175,200	£69,100	£106,100	39.4%
	UDAs ≥ UOAs	GDS	14,800	£99,500	£40,500	£59,000	40.7%
		PDS	750	£76,700	£25,300	£51,400	33.0%
		Mixed GDS/PDS	1,250	£85,200	£28,900	£56,300	33.9%
		All	16,800	£97,400	£38,900	£58,400	40.0%
	All	GDS	14,900	£99,600	£40,600	£59,000	40.7%
		PDS	1,150	£112,200	£40,800	£71,400	36.4%
		Mixed GDS/PDS	1,350	£91,300	£31,600	£59,700	34.6%
		All	17,350	£99,800	£39,900	£59,900	40.0%

Notes:

1. Based on delivered NHS activity from 1 April 2014 to 31 March 2015, but including earnings and expenses from both NHS and private dentistry
2. Small sample (<125)
3. Suppressed figures
4. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 14

Figure 14.1: All self-employed primary care dentists - Average earnings and expenses from NHS and private dentistry, by dental type, activity type and contract type, England & Wales, 2014/15



Notes:

1. Due to small sample sizes, results for some sub-groups have been suppressed.
2. Please see table 14.2 for source data

15. Earnings and Expenses by Working Patterns

- 15.1 This section of the report is based on results from the Dental Working Patterns Survey, 2014/15 and 2015/16, and looks at the association between earnings and expenses and weekly hours devoted to dentistry, percentage of time spent on NHS as opposed to private dentistry and business arrangements.
- 15.2 As with the results in the rest of the report, the findings in this section relate only to those dentists who performed at least one NHS Unit of Dental Activity and/or one NHS Unit of Orthodontic Activity; the results in this report do not consider, nor contain data on, dentists who only performed private dentistry in 2014/15. The results cover earnings and expenses from both NHS and private dentistry. Non-dental income is excluded from the analyses.
- 15.3 All results based on the survey data were weighted using the same methodology as the rest of the report (not those used in [Dental Working Hours, 2014/15 and 2015/16](#)), which means that average values for the “All” categories presented in these sections – comprised of the “All responders” and “No survey” categories – are the same as the average values for the “All” categories throughout the rest of the report (with the exception of Table 14.2 which is based on NHS only orthodontic and dental activity). Further information about the survey itself is available in [Dental Working Hours, 2014/15 and 2015/16](#).
- 15.4 Many results in this section are based only on the sample of dentists who responded to the survey, and may be based on small numbers. It should therefore be kept in mind that these results will be subject to more uncertainty than those which do not rely on the use of survey data.
- 15.5 It should be noted that the 2012/13-2013/14 survey data collection moved away from paper returns as used previously to an online collection tool. For the latest survey (covering 2014/15 and 2015/16) further changes to the survey administration were made, and dentists in England were sent only an invitational email and not an accompanying letter, unlike those in Wales. Although this has led to a drop in response rate, the decrease has been tested and the representativeness of the data are not affected.

Earnings and expenses for dentists by weekly hours devoted to dentistry

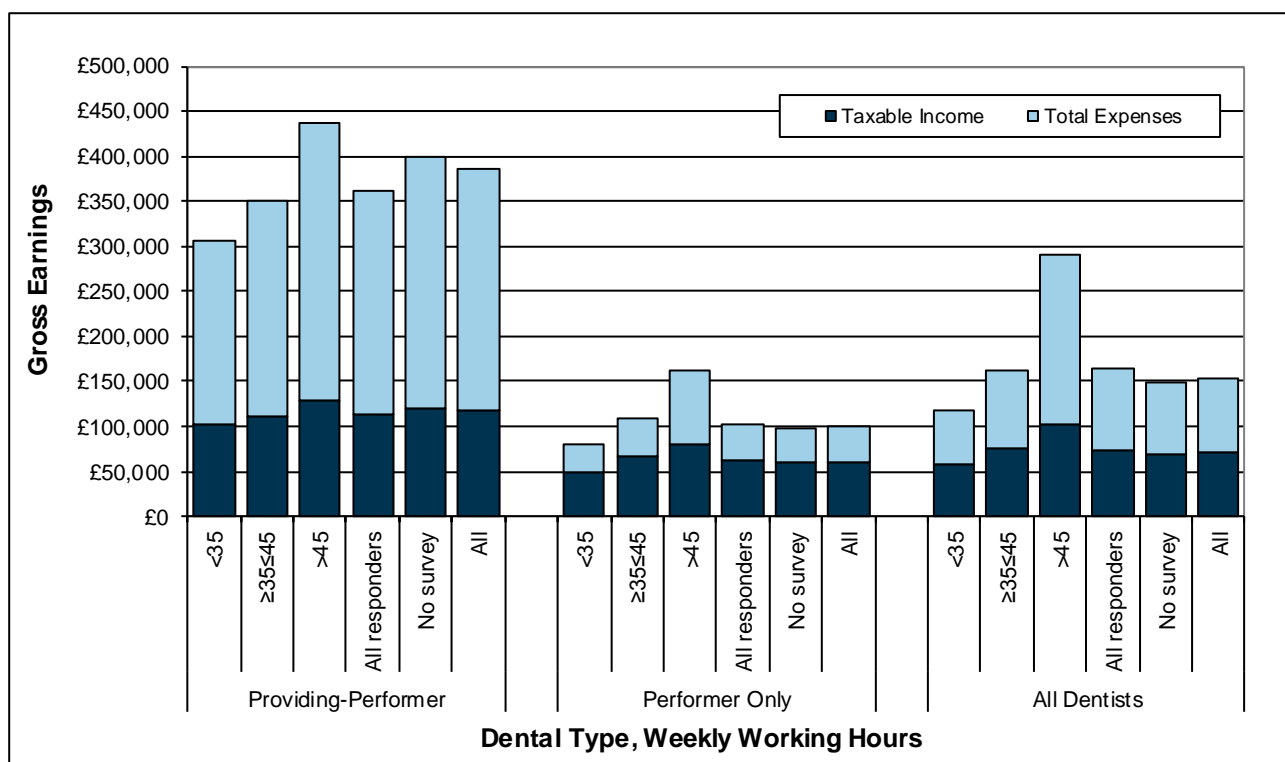
- 15.6 Table 15.1 and Figure 15.1 show earnings and expenses for self-employed primary care dentists by the average number of hours per week they devoted to NHS and private dentistry, including clinical and administrative work. It should be noted that some survey responders may have also included time spent in employed, as opposed to only self-employed, dental work (such as time spent working in dental schools); as such, the measure of weekly working hours is not restricted to self-employed work in a dental practice.
- 15.7 As might be expected, the tables show:
- that average taxable income for self-employed primary care Providing-Performer and Performer Only dentists’ increased with the average time per week devoted to NHS or private dentistry;
 - For all self-employed primary care dentists, it is notable that the Earning to Expenses Ratio (EER) also increases as the number of hours increase; an average EER of 64.6% for those who worked more than 45 hours per week compared to 49.9% for those who worked fewer than 35 hours per week.

Table 15.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by dental type and weekly working hours, England & Wales, 2014/15

Dental Type	Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Providing-Performer	<35	350	£305,100	£203,200	£101,900	66.6%
	≥35≤45	700	£351,200	£239,100	£112,100	68.1%
	>45	350	£435,800	£307,300	£128,600	70.5%
	All responders	1,400	£361,800	£247,900	£113,900	68.5%
	No survey	2,550	£398,900	£279,600	£119,300	70.1%
	All	3,950	£385,600	£268,300	£117,400	69.6%
Performer Only	<35	1,750	£79,200	£29,000	£50,100	36.7%
	≥35≤45	2,450	£109,300	£42,400	£66,800	38.8%
	>45	400	£162,200	£82,300	£79,900	50.7%
	All responders	4,600	£102,800	£41,000	£61,700	39.9%
	No survey	12,800	£98,700	£39,400	£59,300	39.9%
	All	17,400	£99,800	£39,900	£59,900	39.9%
All Dentists	<35	2,100	£117,600	£58,700	£59,000	49.9%
	≥35≤45	3,100	£162,100	£85,400	£76,700	52.7%
	>45	800	£290,000	£187,400	£102,600	64.6%
	All responders	6,000	£163,400	£89,500	£73,900	54.8%
	No survey	15,350	£148,200	£79,100	£69,200	53.3%
	All	21,350	£152,500	£82,000	£70,500	53.8%

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 15

Figure 15.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by dental type and weekly working hours, England & Wales, 2014/15



Note: Please see table 15.1 for source data

Earnings and expenses by gender and weekly hours devoted to dentistry

15.8 Tables 15.2-15.4 and Figures 15.2-15.4 show earnings and expenses from NHS and private dentistry for self-employed primary care dentists by both the average number of hours per week they devoted to dentistry (including clinical and administrative work for both NHS and private dentistry) and gender.

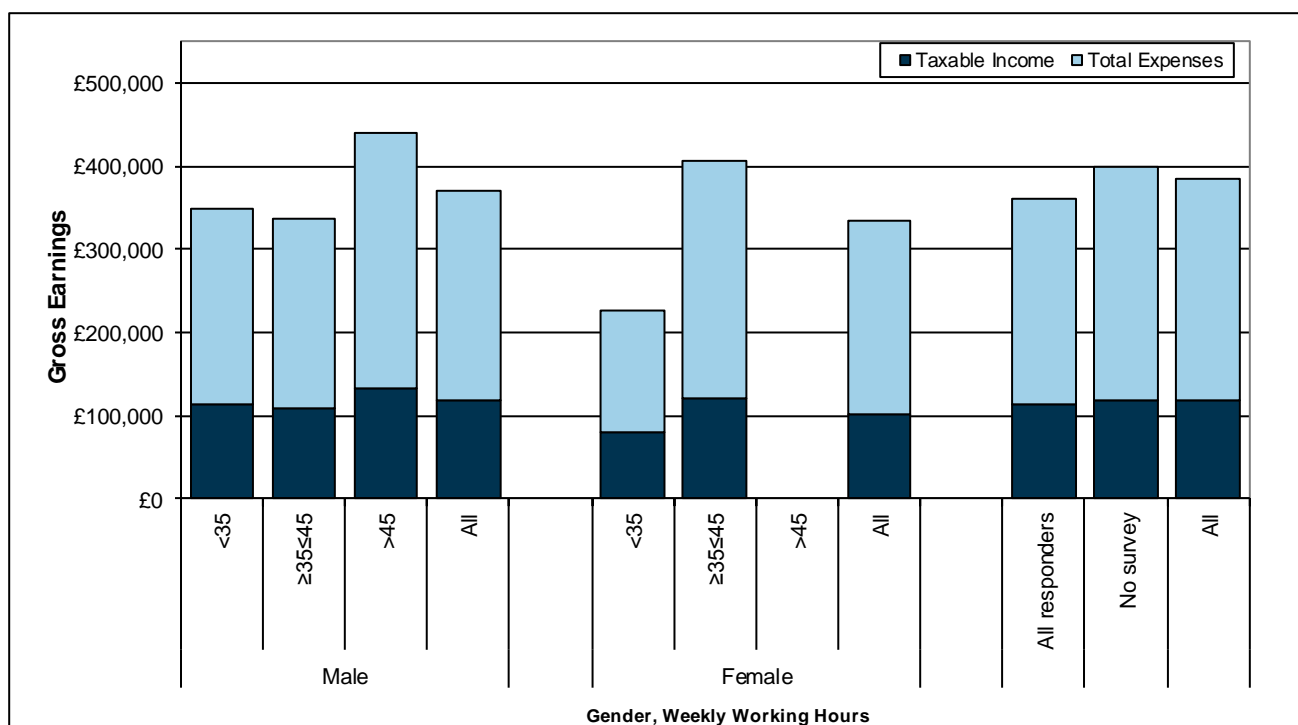
Table 15.2: Self-employed primary care Providing-Performer dentists - average earnings and expenses from NHS and private dentistry, by gender and weekly working hours, England & Wales, 2014/15

Gender	Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Male	<35 ¹	250	£350,000	£236,000	£114,000	67.4%
	≥35≤45	550	£336,900	£227,000	£109,900	67.4%
	>45	300	£439,300	£306,200	£133,100	69.7%
	All	1,100	£369,800	£252,200	£117,600	68.2%
Female	<35 ¹	150	£226,600	£145,800	£80,700	64.4%
	≥35≤45 ¹	150	£405,600	£285,100	£120,500	70.3%
	>45 ¹²	-	-	-	-	-
	All	300	£334,300	£233,200	£101,100	69.8%
	All responders	1,400	£361,800	£247,900	£113,900	68.5%
	No survey	2,550	£398,900	£279,600	£119,300	70.1%
	All	3,950	£385,600	£268,300	£117,400	69.6%

Notes:

1. Small sample (<125)
2. Suppressed figures
3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 15

Figure 15.2: Self-employed primary care Providing-Performer dentists - average earnings and expenses from NHS and private dentistry, by gender and weekly working hours, England & Wales, 2014/15



Note:

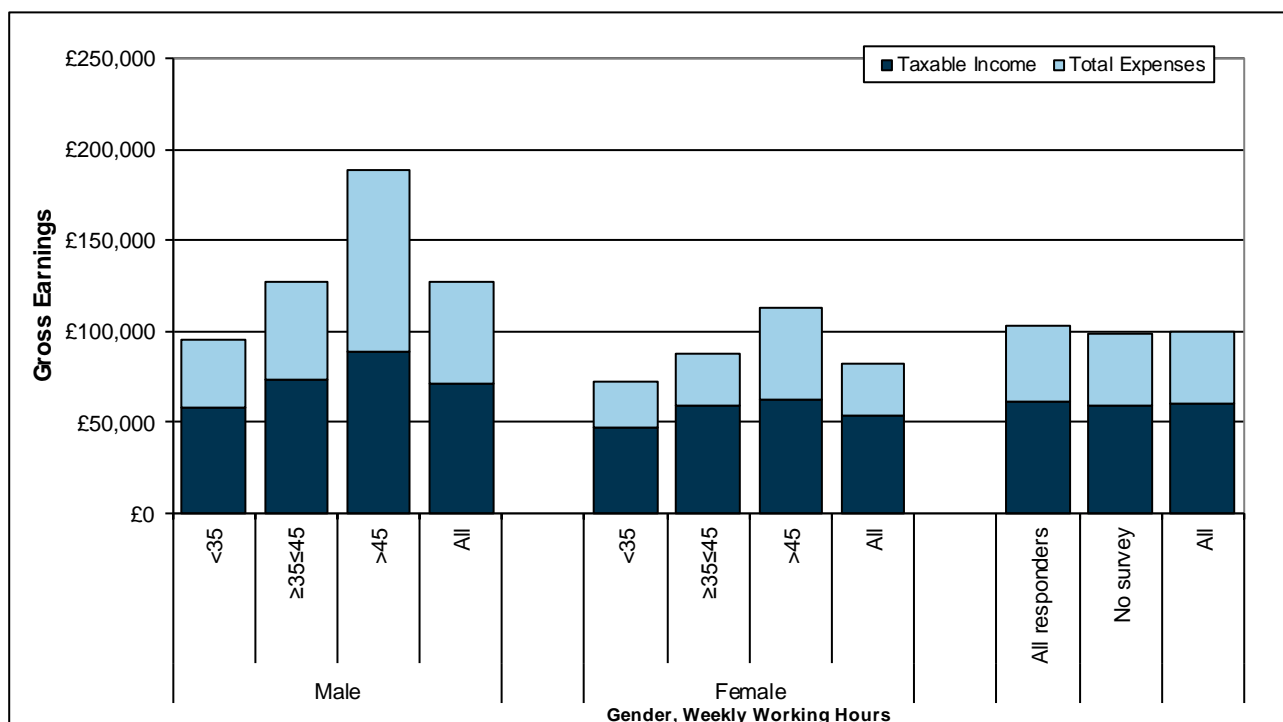
1. Due to small sample sizes, results for some sub-groups have been suppressed.
2. Please see table 15.2 for source data

Table 15.3: Self-employed primary care Performer Only dentists - average earnings and expenses from NHS and private dentistry, by gender and weekly working hours, England & Wales, 2014/15

Gender	Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Male	<35	500	£95,300	£37,700	£57,600	39.5%
	≥35≤45	1,300	£127,200	£53,700	£73,500	42.2%
	>45	250	£188,800	£99,700	£89,100	52.8%
	All	2,100	£127,200	£55,700	£71,600	43.7%
Female	<35	1,200	£72,200	£25,300	£46,900	35.0%
	≥35≤45	1,100	£88,000	£29,100	£59,000	33.0%
	>45	150	£112,300	£49,700	£62,600	44.2%
	All	2,450	£81,700	£28,400	£53,300	34.8%
All responders		4,600	£102,800	£41,000	£61,700	39.9%
No survey		12,800	£98,700	£39,400	£59,300	39.9%
All		17,400	£99,800	£39,900	£59,900	39.9%

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 15

Figure 15.3: Self-employed primary care Performer Only dentists - average earnings and expenses from NHS and private dentistry, by gender and weekly working hours, England & Wales, 2014/15



Note: Please see table 15.3 for source data

Table 15.4: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by gender and weekly working hours, England & Wales, 2014/15

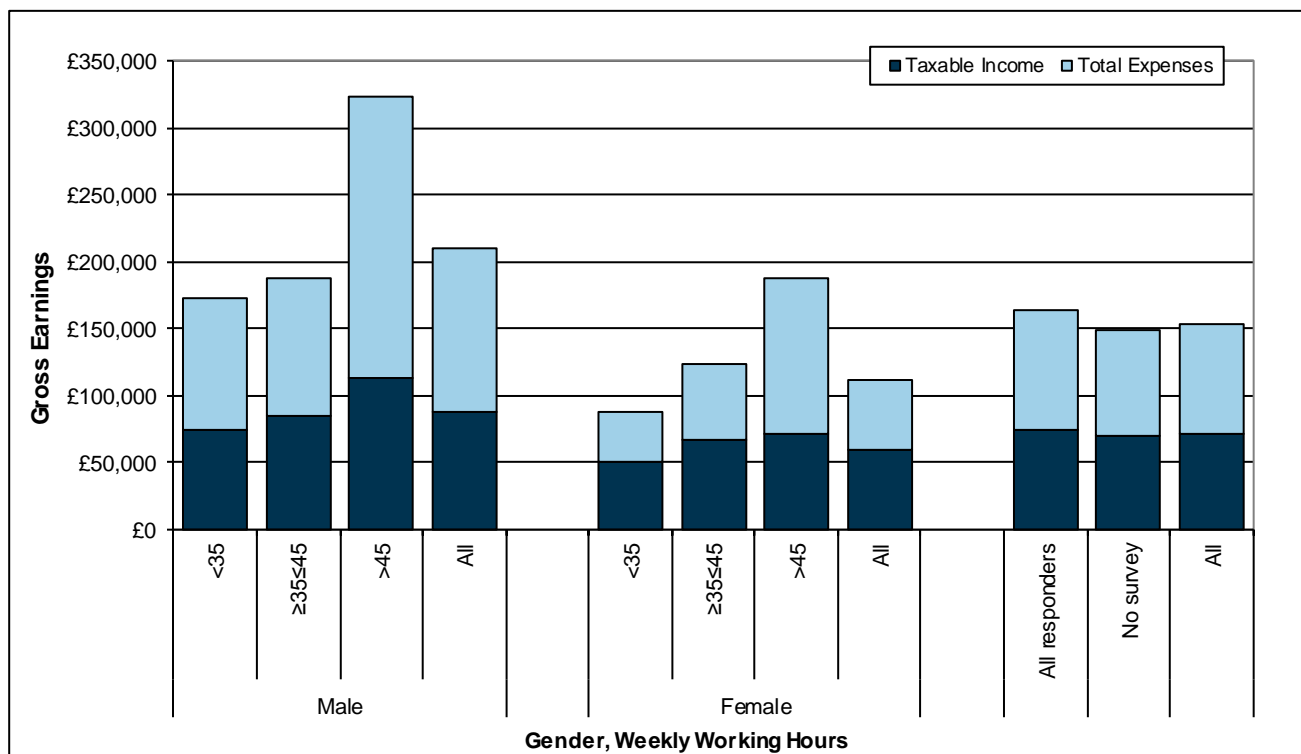
Gender	Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Male	<35	750	£172,100	£97,500	£74,600	56.6%
	≥35≤45	1,850	£187,900	£103,900	£84,000	55.3%
	>45	600	£323,800	£211,000	£112,800	65.2%
	All	3,200	£209,400	£122,200	£87,200	58.4%
Female	<35	1,350	£87,100	£36,900	£50,200	42.4%
	≥35≤45	1,250	£123,900	£57,900	£65,900	46.8%
	>45 ¹	200	£186,800	£115,300	£71,500	61.7%
	All	2,800	£110,600	£51,900	£58,800	46.9%
	All responders	6,000	£163,400	£89,500	£73,900	54.8%
	No survey	15,350	£148,200	£79,100	£69,200	53.3%
	All	21,350	£152,500	£82,000	£70,500	53.8%

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 15

Figure 15.4: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by gender and weekly working hours, England & Wales, 2014/15



Note: Please see table 15.4 for source data

Earnings and expenses for Providing-Performer dentists by business arrangement

- 15.9 This sub-section of the report looks at the 2014/15 NHS and private dental earnings and expenses of self-employed primary care Providing-Performer dentists, by the business arrangements under which they operated.
- 15.10 Business arrangements were determined from dentists' own responses to the Dental Working Patterns Survey. The survey form listed seven main types of arrangement, summarised in Table 15.5. These categories differ from those used in reports prior to 2008/09-2009/10, and mapping between the categories is shown.
- 15.11 Results for those self-employed primary care Providing-Performer dentists who completed the survey are given in Table 15.6 and Figure 15.5; also given are the results for those who did not complete a survey. Due to a small sample size, results have been suppressed for those dentists working under a number of business arrangements.

Table 15.5: Summary of business arrangements for running dental practices included in the Dental Working Patterns Survey, England & Wales, 2014/15 and 2015/16

Business Arrangement in Analysis	Business Arrangement in Dental Survey	Description	Comparison to the 2008/09 and 2009/10 Reports	Comparison to the 2006/07 and 2007/08 Reports
Limited Company	Limited Company	The contract with the NHS England Region/LHB is held by a Limited Company, of which the dentist is an owner/director/partner; also known as a body corporate.	Limited Company	Body corporate
Limited Liability Partnership	Limited Liability Partnership	Incorporated working in a partnership whose liability is limited by law	Partnership (either true or limited liability)	Limited Liability Partnership
True Partnership	True Partnership	Includes dentists in a profit sharing partnership	Partnership (either true or limited liability)	True partnership
Expenses Sharing Group	Expenses Sharing Group	Dentist who shares expenses with other dentist(s) but retains own profit	Expenses sharing group	Expenses sharing group
Sole trader without help	Sole trader without other dentists working for them	Dentist is self-employed and is the sole performer of dental services under their contract	Sole trader without other dentists working for them	Sole trader
Sole trader with help	Sole trader with other dentists working for them	Dentist is self-employed, performs dental services, and also employs and/or sub-contracts other dentists to perform dental services within their sole trader business arrangement	Sole trader with other dentists working for them	This category was not available. It is understood that most dentists with this arrangement in these years would have been recorded in 'Sole Trader' or 'Other'
Other/Mixed	Other/Mixed	Any other arrangement not stated in the above	Other	Other

15.12 Table 15.6 shows that:

- dentists with the highest average gross earnings, total expenses, taxable income and expenses to earnings ratio worked in the Sole Trader With Help category in 2014/15; average taxable income for these dentists was £140,600;
- dentists with the lowest average gross earnings, total expenses and taxable income worked in the Sole Trader Without Help category in 2014/15: average taxable income for these dentists was £86,100;
- for Expenses Sharing Groups, where transactions within a practice are minimal, the expenses to earnings ratio was the lowest of all business arrangements at 58.8 per cent.

Table 15.6: Self-employed primary care Providing-Performer dentists - average earnings and expenses from NHS and private dentistry, by business arrangement, England & Wales, 2014/15

Business Arrangement	Report Population	Mean Average			Expenses to Earnings Ratio
		Gross Earnings	Total Expenses	Taxable Income	
Limited Company ^{1,2}	-	-	-	-	-
Limited Liability Partnership ^{1,2}	-	-	-	-	-
True Partnership ¹	150	£352,700	£245,700	£107,100	69.6%
Expenses Sharing Group ¹	150	£278,000	£163,300	£114,600	58.8%
Sole Trader without help ¹	300	£219,600	£133,500	£86,100	60.8%
Sole Trader with help	550	£509,800	£369,200	£140,600	72.4%
Other/Mixed ¹	100	£353,900	£250,200	£103,800	70.7%
All responders	1,350	£373,100	£257,200	£115,900	68.9%
No survey	2,600	£392,100	£274,000	£118,100	69.9%
All	3,950	£385,600	£268,300	£117,400	69.6%

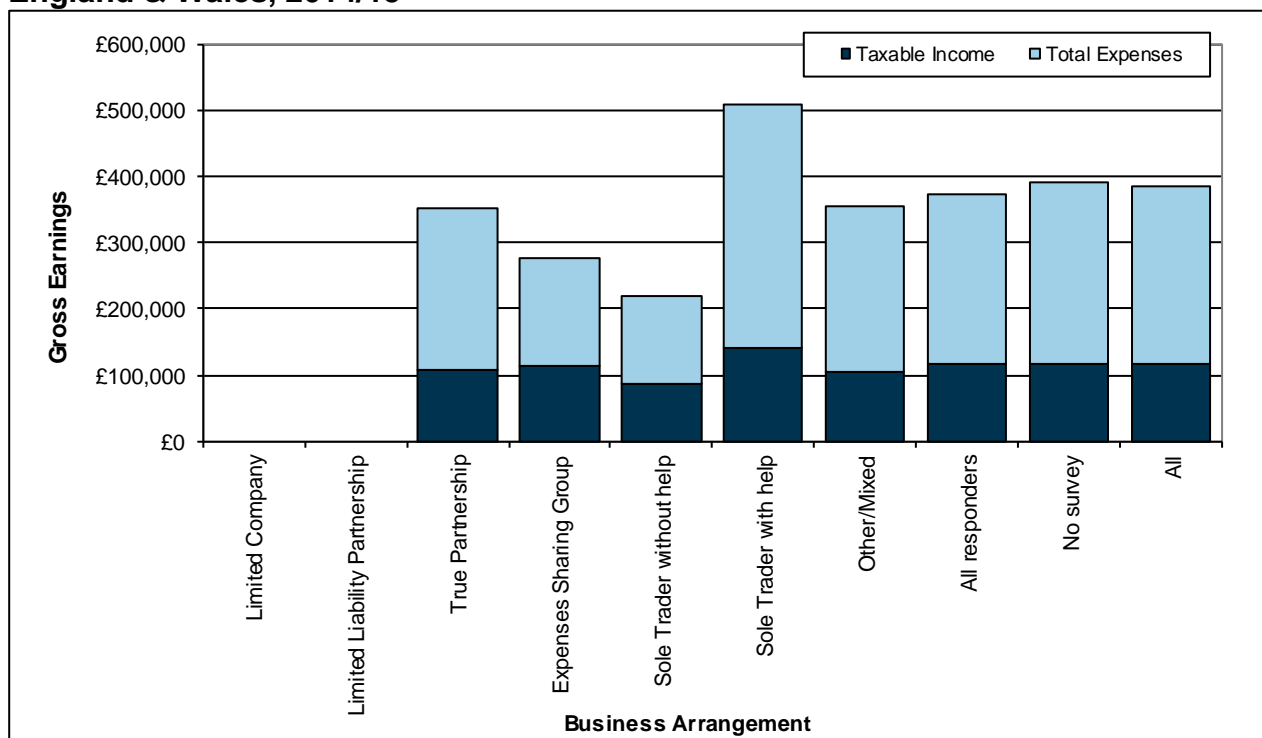
Notes:

1. Small sample (<125)

2. Supressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 15

Figure 15.5: Self-employed primary care Providing-Performer dentists - average earnings and expenses from NHS and private dentistry, by business arrangement, England & Wales, 2014/15



Note:

1. Due to small sample sizes, results for some sub-groups have been suppressed.
2. Please see table 15.6 for source data

16. Earnings and Expenses by Country, by NHS England Commissioning Region and by NHS England Region (Geography)

- 16.1 This section of the report looks in more detail at the 2014/15 NHS and private dental earnings and expenses of self-employed primary care dentists in England & Wales, as well as in NHS England Region (Geography) and NHS England Commissioning Regions in England (in place from April 2013).
- 16.2 The structure of the NHS changed on 1 April 2013 and this is reflected within the report. The country and regional section that previously included Strategic Health Authorities (SHAs) now contains NHS England Region (Geography) (in place from April 2015 but used for reporting purposes from April 2013) and continues to include NHS England Commissioning Regions (which were called NHS England Regions in previous years).
- 16.3 Given the relatively low sample and population counts in many NHS England Regions (Geography) and in Wales, some of the results presented in this section will be subject to more uncertainty. Furthermore, because extreme values could have a noticeable effect on the averages and differences between regions may not be statistically significant.
- 16.4 Table 16.1 and Figure 16.1 show average gross earnings, total expenses and taxable income by NHS England Region (Geography), NHS England Commissioning Region and country for Providing-Performer dentists; Table 16.2 and Figure 16.2 for Performer Only dentists; and Table 16.3 and Figure 16.3 for all self-employed primary care dentists. Please note shortened region names have been used in the tables for presentational purposes; see the [Methodology](#) for the full region names.
- 16.5 The results show that in 2014/15:
- Providing-Performer dentists in England earned a higher taxable income (£118,300) than those in Wales (96,200);
 - Providing-Performer dentists in the Yorkshire & Humber NHS England Region (Geography) earned the highest taxable income (£142,200), while those in the South West NHS England Region (Geography) earned the lowest taxable income (£89,800);
 - Providing-Performer dentists in the North of England earned the highest average taxable income (128,900) of the NHS England Commissioning Regions while in the South of England the Providing-Performer dentist earned the lowest (£111,500);
 - Performer Only dentists in Wales earned slightly higher taxable income than those in England; £60,900 and £59,900 respectively.

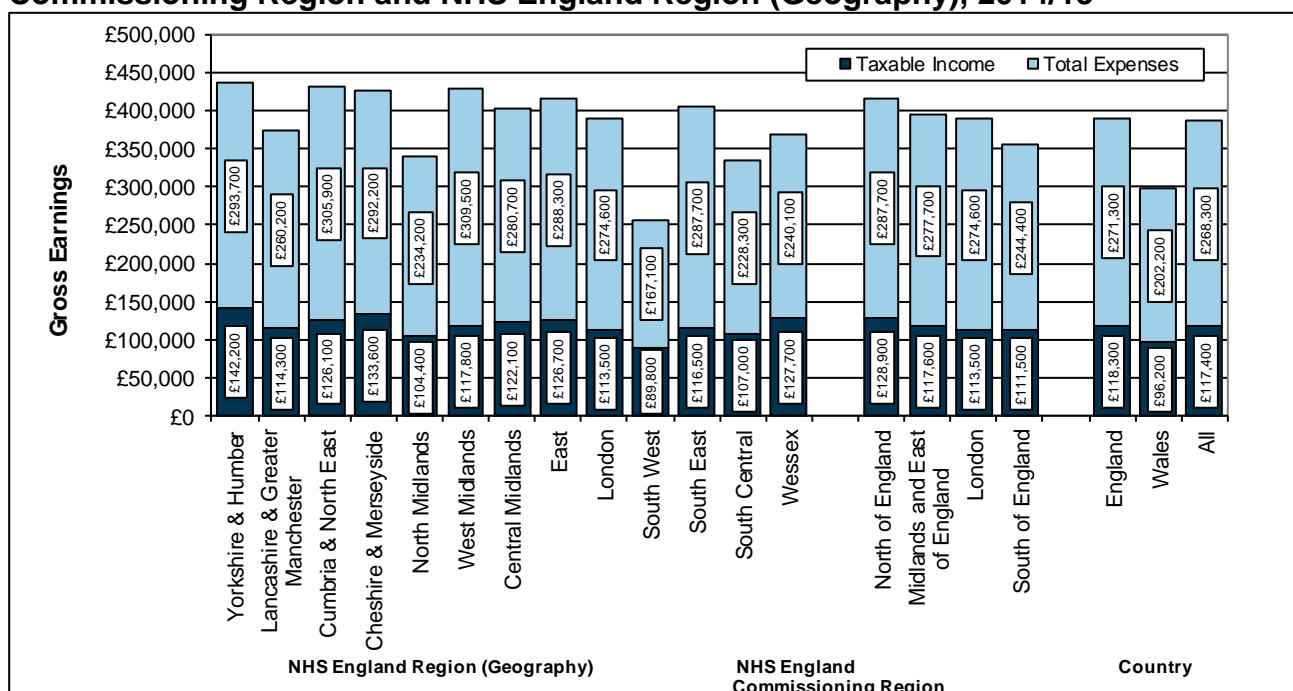
Table 16.1: Self-employed primary care Providing-Performer dentists - average earnings and expenses from NHS and private dentistry by country, NHS England Commissioning Region and NHS England Region (Geography), 2014/15

NHS England Region(Geography)/ NHS England Commissioning Region/Country	Report Population	Mean Average			Expenses to Earnings Ratio
		Gross Earnings	Total Expenses	Taxable Income	
Q72 Yorkshire & Humber ¹	300	£435,900	£293,700	£142,200	67.4%
Q73 Lancashire & Greater Manchester ¹	250	£374,500	£260,200	£114,300	69.5%
Q74 Cumbria & North East ¹	250	£432,000	£305,900	£126,100	70.8%
Q75 Cheshire & Merseyside ¹	200	£425,800	£292,200	£133,600	68.6%
Q76 North Midlands ¹	250	£338,600	£234,200	£104,400	69.2%
Q77 West Midlands ¹	250	£427,200	£309,500	£117,800	72.4%
Q78 Central Midlands	300	£402,800	£280,700	£122,100	69.7%
Q79 East ¹	250	£415,000	£288,300	£126,700	69.5%
Q71 London	750	£388,200	£274,600	£113,500	70.7%
Q80 South West ¹	150	£256,900	£167,100	£89,800	65.1%
Q81 South East	400	£404,200	£287,700	£116,500	71.2%
Q82 South Central ¹	250	£335,200	£228,300	£107,000	68.1%
Q70 Wessex ¹	150	£367,800	£240,100	£127,700	65.3%
North of England	1,000	£416,600	£287,700	£128,900	69.1%
Midlands and East of England	1,050	£395,300	£277,700	£117,600	70.2%
London	750	£388,200	£274,600	£113,500	70.7%
South of England	950	£355,900	£244,400	£111,500	68.7%
England	3,750	£389,600	£271,300	£118,300	69.6%
Wales ¹	150	£298,400	£202,200	£96,200	67.8%
All	3,950	£385,600	£268,300	£117,400	69.6%

Notes:

1. Small sample (<125)
2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 16

Figure 16.1: Self-employed primary care Providing-Performer dentists - average earnings and expenses from NHS and private dentistry by country, NHS England Commissioning Region and NHS England Region (Geography), 2014/15



Note:

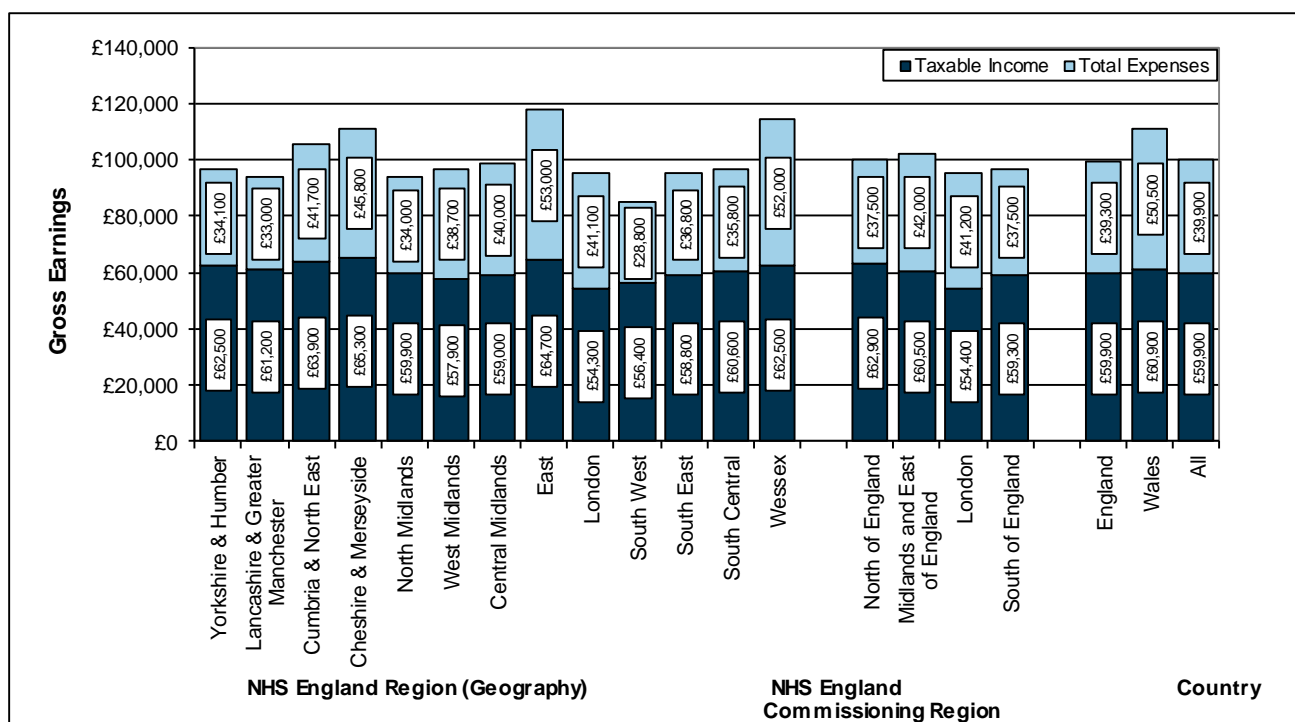
1. Due to small sample sizes, results for some sub-groups have been suppressed.
2. Please see table 16.1 for source data

Table 16.2: Self-employed primary care Performer Only dentists - average earnings and expenses from NHS and private dentistry by country, NHS England Commissioning Region and NHS England Region (Geography), 2014/15

NHS England Region (Geography)/ NHS England Commissioning Region/Country	Report Population	Mean Average			Expenses to Earnings Ratio
		Gross Earnings	Total Expenses	Taxable Income	
Q72 Yorkshire & Humber	1,650	£96,600	£34,100	£62,500	35.3%
Q73 Lancashire & Greater Manchester	1,250	£94,200	£33,000	£61,200	35.1%
Q74 Cumbria & North East	1,000	£105,600	£41,700	£63,900	39.5%
Q75 Cheshire & Merseyside	850	£111,100	£45,800	£65,300	41.2%
Q76 North Midlands	950	£93,900	£34,000	£59,900	36.2%
Q77 West Midlands	1,000	£96,600	£38,700	£57,900	40.1%
Q78 Central Midlands	1,400	£99,000	£40,000	£59,000	40.4%
Q79 East	1,250	£117,700	£53,000	£64,700	45.0%
Q71 London	2,750	£95,400	£41,100	£54,300	43.1%
Q80 South West	1,050	£85,200	£28,800	£56,400	33.8%
Q81 South East	1,400	£95,600	£36,800	£58,800	38.5%
Q82 South Central	1,150	£96,300	£35,800	£60,600	37.1%
Q70 Wessex	850	£114,500	£52,000	£62,500	45.4%
North of England	4,750	£100,400	£37,500	£62,900	37.3%
Midlands and East of England	4,650	£102,500	£42,000	£60,500	41.0%
London	2,700	£95,500	£41,200	£54,400	43.1%
South of England	4,500	£96,800	£37,500	£59,300	38.7%
England	16,600	£99,200	£39,300	£59,900	39.6%
Wales	800	£111,300	£50,500	£60,900	45.3%
All	17,400	£99,800	£39,900	£59,900	39.9%

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 16

Figure 16.2: Self-employed primary care Performer Only dentists - average earnings and expenses from NHS and private dentistry by country, NHS England Commissioning Region and NHS England Region (Geography), 2014/15



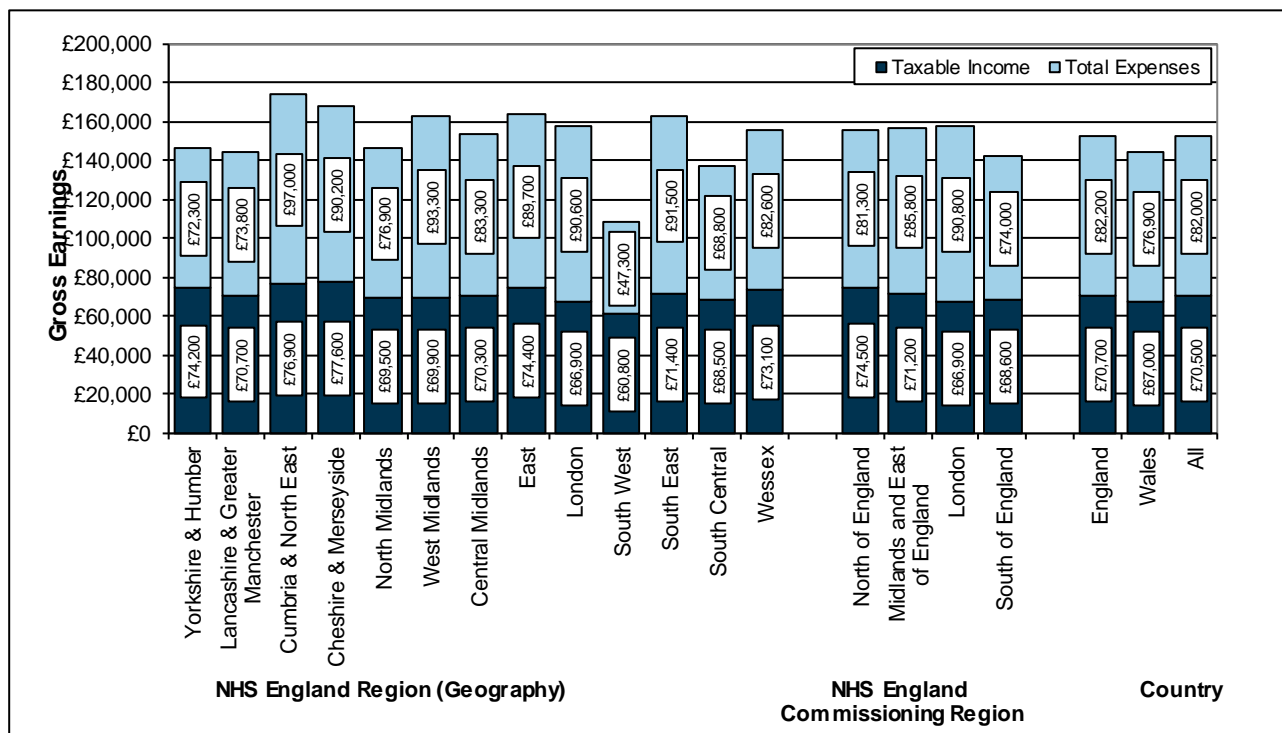
Note: Please see table 16.2 for source data

Table 16.3: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry by country, NHS England Commissioning Region and NHS England Region (Geography), 2014/15

NHS England Region (Geography)/ NHS Commissioning Region/Country	Report Population	Mean Average			Expenses to Earnings Ratio
		Gross Earnings	Total Expenses	Taxable Income	
Q72 Yorkshire & Humber	1,950	£146,500	£72,300	£74,200	49.3%
Q73 Lancashire & Greater Manchester	1,500	£144,500	£73,800	£70,700	51.1%
Q74 Cumbria & North East	1,300	£173,900	£97,000	£76,900	55.8%
Q75 Cheshire & Merseyside	1,000	£167,800	£90,200	£77,600	53.8%
Q76 North Midlands	1,250	£146,400	£76,900	£69,500	52.5%
Q77 West Midlands	1,250	£163,200	£93,300	£69,900	57.2%
Q78 Central Midlands	1,700	£153,600	£83,300	£70,300	54.2%
Q79 East	1,500	£164,100	£89,700	£74,400	54.7%
Q71 London	3,450	£157,500	£90,600	£66,900	57.5%
Q80 South West	1,250	£108,100	£47,300	£60,800	43.7%
Q81 South East	1,800	£162,900	£91,500	£71,400	56.2%
Q82 South Central	1,400	£137,300	£68,800	£68,500	50.1%
Q70 Wessex	1,000	£155,600	£82,600	£73,100	53.0%
North of England	5,800	£155,800	£81,300	£74,500	52.2%
Midlands and East of England	5,700	£157,000	£85,800	£71,200	54.7%
London	3,450	£157,700	£90,800	£66,900	57.6%
South of England	5,450	£142,600	£74,000	£68,600	51.9%
England	20,350	£152,900	£82,200	£70,700	53.8%
Wales	950	£143,900	£76,900	£67,000	53.4%
All	21,350	£152,500	£82,000	£70,500	53.8%

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 16

Figure 16.3: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry by country, NHS England Commissioning Region and NHS England Region (Geography), 2014/15



Note: Please see table 16.3 for source data

17. Earnings and Expenses by Age

- 17.1 This section of the report looks in detail at the 2014/15 NHS and private dental earnings and expenses of self-employed primary care dentists by age. For the purposes of this report, dentists' ages were calculated as at 30 September 2014 – the mid-point of 2014/15.
- 17.2 Table 17.1 and Figure 17.1 show average gross earnings, total expenses and taxable income for self-employed primary care dentists by age and dental type.
- 17.3 For Providing-Performer dentists:
- those aged 55 and over earned the lowest taxable income (£104,300), while those aged 45 to 54 earned the highest (£125,500);
 - those aged 55 and over also had the lowest gross earnings and total expenses, whereas the highest gross earnings and total expenses were for those aged 35 to 44.
- 17.4 For Performer Only dentists:
- those aged 45 to 54 earned the highest average taxable income, gross earnings and total expenses, whereas those aged under 35 earning the lowest.
- 17.5 For all self-employed primary care dentists:
- those aged 45 to 54 earned the highest average taxable income (£89,300), and had the highest levels of gross earnings and total expenses;
 - those aged under 35 earned the lowest average taxable income (£55,800), and had the lowest levels of gross earnings and total expenses.
- 17.6 The results suggest a general trend for dentists to earn their highest taxable income between the ages of 45 and 54. This apparent trend may in part be explained by the characteristics of each age band: for example, those aged under 35 years are more likely to be a Performer Only than a Providing-Performer dentist, while on average, dentists aged 55 and over work fewer hours than those in other age bands ([Dental Working Hours, 2014/15 and 2015/16](#)).

Table 17.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by dental type and age, England & Wales, 2014/15

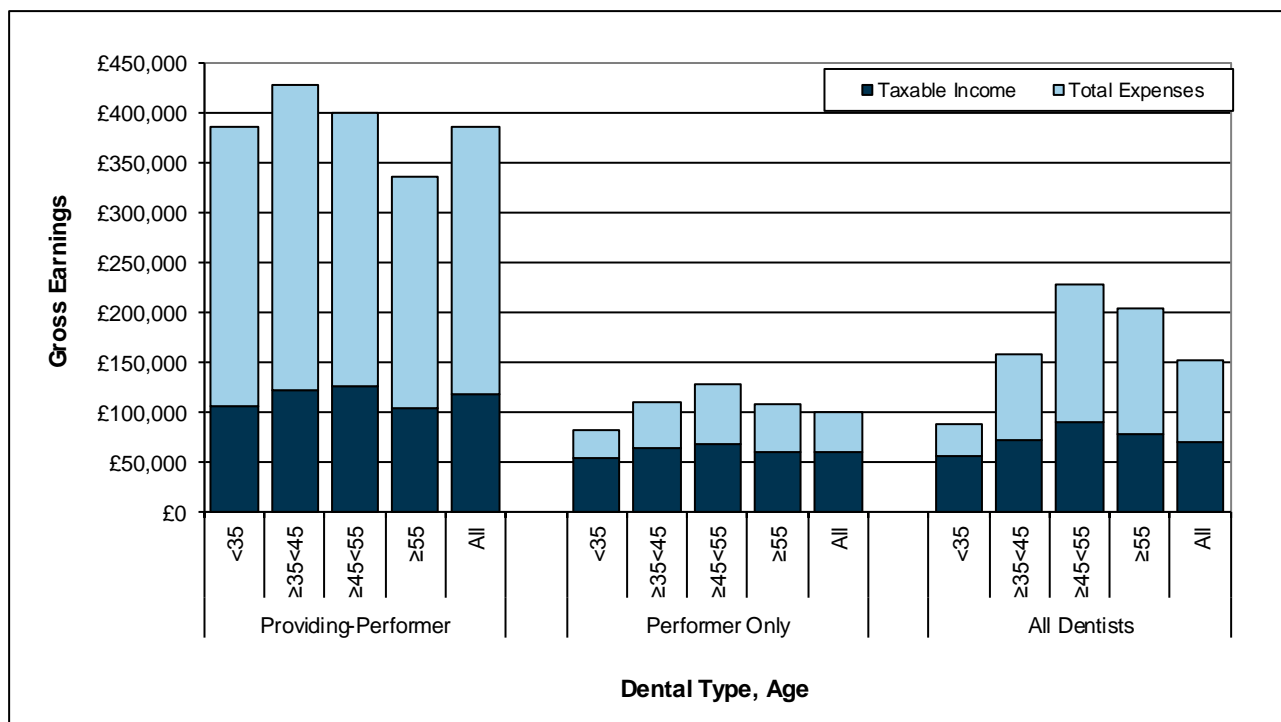
Dental Type	Age Band	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Providing-Performer	<35 ¹	150	£387,300	£280,400	£106,900	72.4%
	≥35<45	900	£428,000	£305,100	£122,800	71.3%
	≥45<55	1,600	£400,000	£274,600	£125,500	68.6%
	≥55	1,250	£336,800	£232,500	£104,300	69.0%
	All	3,950	£385,600	£268,300	£117,400	69.6%
Performer Only	<35	7,950	£82,400	£27,500	£54,900	33.3%
	≥35<45	5,000	£109,900	£46,100	£63,800	42.0%
	≥45<55	2,700	£127,500	£59,700	£67,700	46.9%
	≥55	1,750	£107,500	£47,800	£59,700	44.4%
	All	17,400	£99,800	£39,900	£59,900	39.9%
All Dentists	<35	8,100	£87,700	£31,900	£55,800	36.4%
	≥35<45	5,950	£158,900	£86,100	£72,900	54.2%
	≥45<55	4,300	£229,300	£140,000	£89,300	61.1%
	≥55	3,000	£204,600	£126,000	£78,600	61.6%
	All	21,350	£152,500	£82,000	£70,500	53.8%

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 17

Figure 17.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by dental type and age, England & Wales, 2014/15



Note: Please see table 17.1 for source data

18. Earnings and Expenses by Gender

18.1 This section of the report looks in detail at the 2014/15 NHS and private dental earnings and expenses of self-employed primary care dentists by gender.

18.2 Table 18.1 and Figure 18.1 show earnings and expenses data for all self-employed primary care dentists by gender and dental type.

18.3 The results show that:

- regardless of dental type classification, on average in 2014/15, male dentists had higher levels of taxable income than their female counterparts;
- for all male self-employed primary care dentists, average taxable income was £83,300 compared to £56,500 for all female self-employed primary care dentists, which could be partly explained by the higher proportion of male dentists being Providing-Performers.

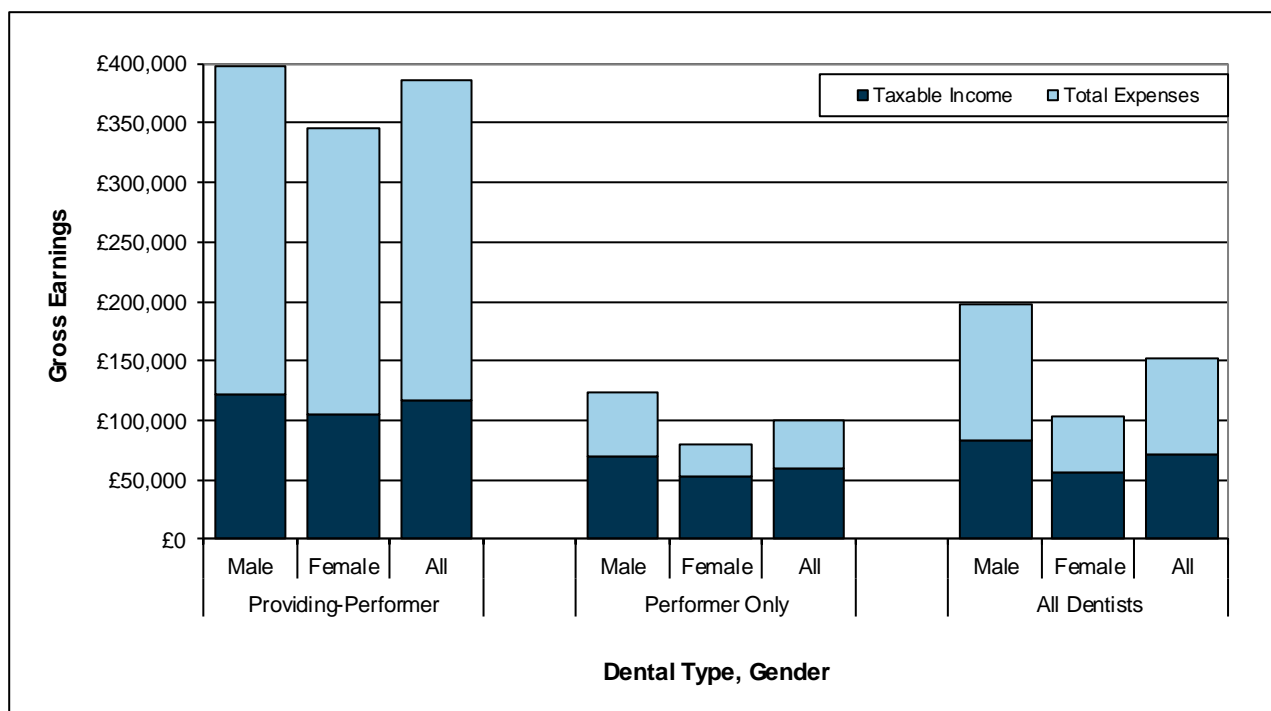
18.4 It is worth noting that this report includes both full-time and part-time dental earnings and expenses, which, given that on average male dentists tend to work longer hours than female dentists ([Dental Working Hours, 2014-15 and 2015-16](#)), could be a contributory factor to the differences observed in earnings and expenses by gender.

Table 18.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by dental type and gender, England & Wales, 2014/15

Dental Type	Gender	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Providing-Performer	Male	3,050	£397,400	£276,400	£121,000	69.5%
	Female	900	£345,300	£240,500	£104,800	69.7%
	All	3,950	£385,600	£268,300	£117,400	69.6%
Performer Only	Male	8,100	£123,300	£54,100	£69,200	43.9%
	Female	9,300	£79,300	£27,400	£51,900	34.6%
	All	17,400	£99,800	£39,900	£59,900	39.9%
All Dentists	Male	11,150	£198,200	£114,900	£83,300	58.0%
	Female	10,200	£102,500	£46,000	£56,500	44.9%
	All	21,350	£152,500	£82,000	£70,500	53.8%

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 18

Figure 18.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by dental type and gender, England & Wales, 2014/15



Note: Please see table 18.1 for source data

19. Earnings and Expenses by Age and Gender

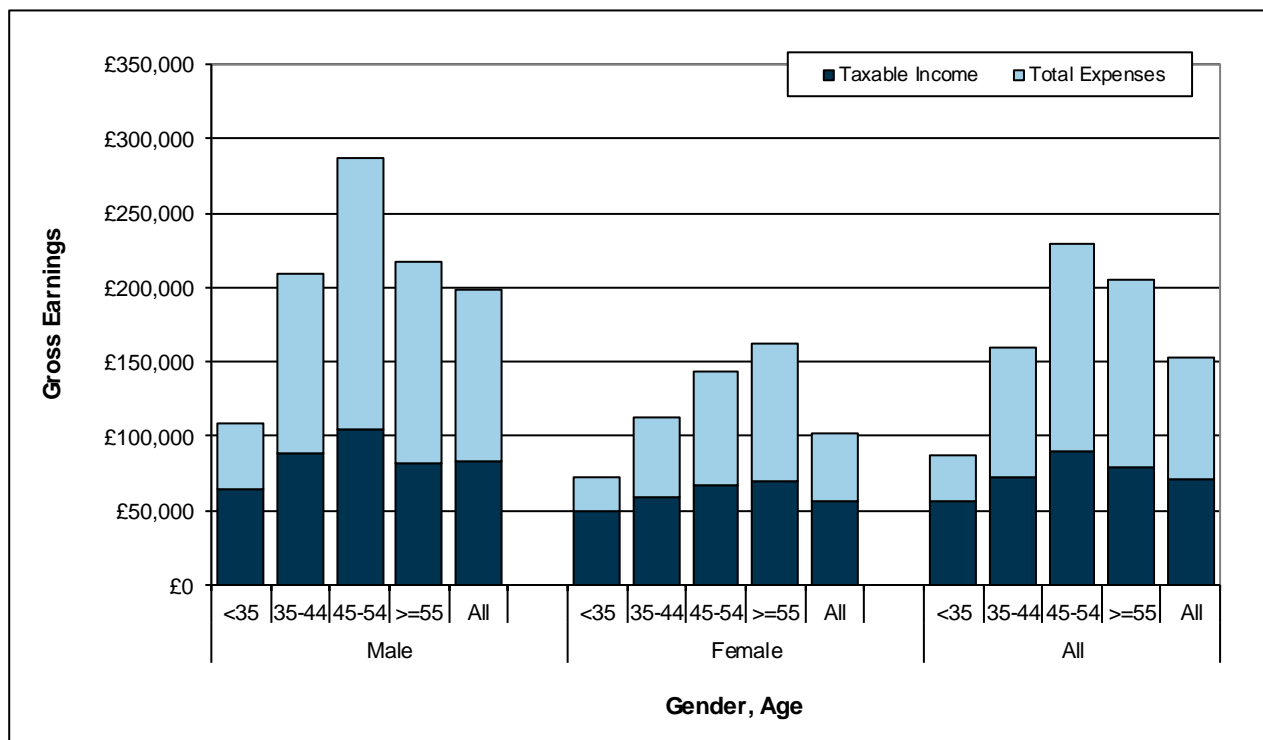
- 19.1 This section of the report looks in detail at the 2014/15 NHS and private dental earnings and expenses of self-employed primary care dentists by age and gender.
- 19.2 Table 19.1 and Figure 19.1 show earnings and expenses data for all self-employed primary care dentists by gender and age.
- 19.3 The results show that:
- for male dentists those aged 45-54 earned the highest taxable income (£104,600), while those aged under 35 earned the lowest (£64,500);
 - for female dentists those aged 55 and over earned the highest taxable income (£69,500), while those aged under 35 earned the lowest (£49,500);
 - male dentists earned more than their female counterparts in every age band; this will be due to a number of factors such as the split between Providing-Performer and Performer Only dentists and variation in the number of hours worked.

Table 19.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by gender and age England & Wales, 2014/15

Gender	Age Band	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Male	<35	3,400	£109,400	£44,800	£64,500	41.0%
	35-44	2,850	£209,300	£120,900	£88,400	57.8%
	45-54	2,600	£286,800	£182,200	£104,600	63.5%
	>=55	2,350	£217,000	£135,700	£81,200	62.6%
	All	11,150	£198,200	£114,900	£83,300	58.0%
Female	<35	4,700	£72,000	£22,500	£49,500	31.2%
	35-44	3,100	£112,800	£54,200	£58,700	48.0%
	45-54	1,750	£143,400	£77,000	£66,500	53.7%
	>=55	650	£161,700	£92,200	£69,500	57.0%
	All	10,200	£102,500	£46,000	£56,500	44.9%
All	<35	8,100	£87,700	£31,900	£55,800	36.4%
	35-44	5,950	£158,900	£86,100	£72,900	54.2%
	45-54	4,300	£229,300	£140,000	£89,300	61.1%
	>=55	3,000	£204,600	£126,000	£78,600	61.6%
	All	21,350	£152,500	£82,000	£70,500	53.8%

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 19

Figure 19.1: All self-employed primary care dentists - average earnings and expenses from NHS and private dentistry, by gender and age England & Wales, 2014/15



Note: Please see table 19.1 for source data

20. Detailed Expenses Breakdown – Additional Analysis

- 20.1 This section of the report provides a more detailed breakdown of the allowable expenses results shown in earlier sections. For each expenses category, results are shown as an average and as a percentage of total expenses.
- 20.1.1 Office and general business expenses include general administrative costs as well as legal and professional costs.
- 20.1.2 'Interest' expenses include almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £81,000 for the year, which is included in the 'Other' category.
- 20.1.3 The 'Other' category includes a variety of expenses, including laboratory costs, materials costs, advertising and business entertainment costs, bad debts, alternative finance payments, interest for businesses where annual turnover is less than £81,000, and expenses for those businesses where a more detailed breakdown is not available.
- 20.2 It should be noted that Providing-Performer costs for using Performer Only dentists to deliver some of the UDAs and UOAs on their contract may be included in different categories, depending on the person completing the Self Assessment tax form. It is thought that such costs of Performer Only dentists are likely to be included in the Other category on most Providing-Performer dentists' tax forms, but in some cases these costs could be included in the Employee category.
- 20.3 The detailed expenses breakdowns are shown for:
- Providing-Performer dentists;
 - Performer Only dentists;
 - All self-employed primary care dentists;
 - Performer Only cohorts (Performer Only dentists split by expenses to earnings ratio, further details can be found in [Dental Earnings and Expenses, 2014/15 Initial Analysis](#));
 - Country, NHS England Commissioning Region and NHS England Region (Geography);
 - Providing-Performer dentists by business arrangement.
- 20.4 A number of factors will make comparisons between the 2013/14 and 2014/15 results difficult, particularly for analyses with small population counts for sub-groups, where changes in the sample can have noticeable effects on the averages. Some of these factors are discussed the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#).
- 20.5 The small sample sizes for many of the sub-groups presented (in some cases, only a few hundred) mean that extreme values can have a noticeable effect on the averages.
- 20.6 As described in the, [Dental Earnings and Expenses, 2014/15 Initial Analysis](#), chapter 1 - Main Findings, there are two distinct cohorts of Performer Only dentists in respect of how expenses are recorded on the Self Assessment tax return: those with an expenses to earnings ratio ≤50 per cent and those with an expenses to earnings ratio >50 per cent. This should be kept in mind when using the averages shown in these tables for all Performer Only dentists.

- 20.7 Additionally, when examining the detailed expenses breakdown for Performer Only dentists, it should be noted that some Performer Only dentists may not have any expenditure in one or more of the expense categories. This will affect the average value for expenses in these categories.
- 20.8 Further detailed information on some of the elements of dental expenses – laboratory costs, materials costs, non-clinical staff wages and other non-staffing overheads – has been provided by the National Association of Specialist Dental Accountants and Lawyers and Morris & Co. Specialist Dental Accountants, and is included in [Dental Earnings and Expenses, 2014/15 Initial Analysis](#), Annex A.

Detailed expenses breakdown by contract type, age, gender and activity demographics

- 20.9 Tables 20.1-20.3 provide a detailed breakdown of expenses for self-employed dentists, by dental type, contract type, age, gender, activity type, weekly working hours and percentage of time spent on NHS dentistry for Providing-Performer, Performer Only and all self-employed primary care dentists respectively.
- 20.10 For Providing-Performer dentists:
- as in 2013/14, as a percentage of all expenses, Other expenses represented the largest cost (47.4 per cent), followed by Employee costs (31.8 per cent), and Premises (8.4 per cent).
- 20.11 For Performer Only dentists:
- Other expenses accounted for a majority (57.7 per cent) of all expenses, followed by Employee (17.3 per cent) and Office and General Business (11.1 per cent); a trend similar to that shown in 2013/14
 - Performer Only dentists are less likely than their Providing-Performer counterparts to employ staff, and this is reflected in the percentage of all expenses that were Employee costs, at 17.3 per cent (£6,900) and 31.8 per cent (£85,500) respectively.
- 20.12 For all self-employed primary care dentists:
- Consistent with the results from 2013/14, the three largest expenses categories in 2014/15 were, in descending order: Other (51.5 per cent), Employee (26.1 per cent), and Office and General Business (9.1 per cent).

Table 20.1: Self-employed Providing-Performer dentists - detailed expenses breakdown by contract type, age, gender and activity demographics, England & Wales, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£268,300 (100.0%)	£20,600 (7.7%)	£22,600 (8.4%)	£85,500 (31.8%)	£1,800 (0.7%)	£3,800 (1.4%)	£127,100 (47.4%)	£6,900 (2.6%)
Contract Type								
GDS	£262,800 (100.0%)	£19,800 (7.5%)	£22,300 (8.5%)	£83,200 (31.6%)	£1,800 (0.7%)	£3,800 (1.5%)	£125,200 (47.6%)	£6,700 (2.5%)
PDS	£295,100 (100.0%)	£27,200 (9.2%)	£23,500 (8.0%)	£87,600 (29.7%)	£2,000 (0.7%)	£3,700 (1.2%)	£142,900 (48.4%)	£8,200 (2.8%)
Mixed GDS/PDS ¹	£308,800 (100.0%)	£22,800 (7.4%)	£24,700 (8.0%)	£113,800 (36.8%)	£2,300 (0.8%)	£3,400 (1.1%)	£133,500 (43.2%)	£8,300 (2.7%)
Activity Type								
UOA>UDA ¹	£350,700 (100.0%)	£28,900 (8.2%)	£26,200 (7.5%)	£110,700 (31.6%)	£1,800 (0.5%)	£3,600 (1.0%)	£170,900 (48.7%)	£8,700 (2.5%)
UDA≥UOA	£267,000 (100.0%)	£20,000 (7.5%)	£22,600 (8.5%)	£85,300 (31.9%)	£1,900 (0.7%)	£4,100 (1.6%)	£126,000 (47.2%)	£7,000 (2.6%)
Gender								
Male	£276,400 (100.0%)	£21,100 (7.6%)	£23,200 (8.4%)	£89,500 (32.4%)	£1,900 (0.7%)	£3,900 (1.4%)	£129,600 (46.9%)	£7,200 (2.6%)
Female	£240,500 (100.0%)	£19,000 (7.9%)	£20,400 (8.5%)	£71,400 (29.7%)	£1,700 (0.7%)	£3,600 (1.5%)	£118,700 (49.3%)	£5,900 (2.4%)
Age								
<35 ¹	£280,400 (100.0%)	£18,000 (6.4%)	£20,500 (7.3%)	£76,800 (27.4%)	£1,700 (0.6%)	£8,700 (3.1%)	£145,000 (51.7%)	£9,800 (3.5%)
≥35<45	£305,100 (100.0%)	£21,000 (6.9%)	£25,600 (8.4%)	£97,600 (32.0%)	£2,000 (0.7%)	£6,200 (2.0%)	£143,900 (47.2%)	£8,900 (2.9%)
≥45<55	£274,600 (100.0%)	£21,200 (7.7%)	£22,900 (8.4%)	£90,500 (33.0%)	£1,900 (0.7%)	£3,300 (1.2%)	£127,700 (46.5%)	£7,000 (2.6%)
≥55	£232,500 (100.0%)	£19,900 (8.5%)	£20,200 (8.7%)	£71,200 (30.6%)	£1,700 (0.7%)	£2,100 (0.9%)	£112,400 (48.3%)	£5,000 (2.2%)
Weekly Working Hours								
<35	£203,200 (100.0%)	£15,300 (7.5%)	£19,600 (9.6%)	£67,700 (33.3%)	£1,400 (0.7%)	£1,900 (0.9%)	£92,400 (45.5%)	£4,900 (2.4%)
≥35≤45	£239,100 (100.0%)	£21,300 (8.9%)	£20,700 (8.6%)	£77,200 (32.3%)	£1,700 (0.7%)	£3,300 (1.4%)	£107,800 (45.1%)	£7,200 (3.0%)
>45	£307,300 (100.0%)	£21,900 (7.1%)	£24,800 (8.1%)	£101,200 (32.9%)	£1,900 (0.6%)	£5,000 (1.6%)	£144,900 (47.1%)	£7,700 (2.5%)
Percentage of Dental Time Spent on NHS Dentistry								
>0≤25% ¹	£222,500 (100.0%)	£18,900 (8.5%)	£16,800 (7.6%)	£66,000 (29.6%)	£1,200 (0.5%)	£1,900 (0.8%)	£112,000 (50.3%)	£5,800 (2.6%)
>25<75% ¹	£261,000 (100.0%)	£22,600 (8.7%)	£23,100 (8.9%)	£87,100 (33.4%)	£1,700 (0.6%)	£3,100 (1.2%)	£115,300 (44.2%)	£8,100 (3.1%)
≥75%	£253,500 (100.0%)	£19,300 (7.6%)	£22,800 (9.0%)	£85,100 (33.6%)	£1,800 (0.7%)	£4,100 (1.6%)	£113,700 (44.8%)	£6,700 (2.6%)
Dental Working Patterns Survey Response								
All responders	£247,900 (100.0%)	£19,900 (8.0%)	£21,500 (8.7%)	£81,100 (32.7%)	£1,700 (0.7%)	£3,400 (1.4%)	£113,600 (45.8%)	£6,800 (2.7%)
No survey	£279,600 (100.0%)	£21,000 (7.5%)	£23,200 (8.3%)	£87,900 (31.4%)	£2,000 (0.7%)	£4,000 (1.4%)	£134,600 (48.2%)	£7,000 (2.5%)

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Table 20.2: Self-employed Performer Only dentists - detailed expenses breakdown by contract type, age, gender and activity demographics, England & Wales, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£39,900 (100.0%)	£4,400 (11.1%)	£3,000 (7.4%)	£6,900 (17.3%)	£900 (2.2%)	£600 (1.4%)	£23,000 (57.7%)	£1,100 (2.8%)
Contract Type								
GDS	£40,300 (100.0%)	£4,300 (10.7%)	£3,100 (7.6%)	£7,200 (17.8%)	£900 (2.1%)	£600 (1.4%)	£23,200 (57.5%)	£1,100 (2.8%)
PDS	£43,600 (100.0%)	£6,900 (15.8%)	£2,700 (6.2%)	£6,100 (14.0%)	£1,000 (2.3%)	£500 (1.1%)	£25,300 (58.1%)	£1,000 (2.4%)
Mixed GDS/PDS	£31,400 (100.0%)	£3,800 (12.2%)	£2,000 (6.4%)	£4,200 (13.5%)	£1,100 (3.6%)	£400 (1.1%)	£18,800 (60.1%)	£1,000 (3.1%)
Activity Type								
UOA > UDA	£69,100 (100.0%)	£9,500 (13.7%)	£5,100 (7.4%)	£10,700 (15.5%)	£1,500 (2.2%)	£900 (1.3%)	£39,700 (57.4%)	£1,700 (2.5%)
UDA ≥ UOA	£38,900 (100.0%)	£4,300 (11.0%)	£2,900 (7.4%)	£6,800 (17.4%)	£900 (2.2%)	£600 (1.4%)	£22,400 (57.6%)	£1,100 (2.9%)
Gender								
Male	£54,100 (100.0%)	£5,600 (10.4%)	£4,100 (7.5%)	£11,000 (20.4%)	£1,100 (2.1%)	£800 (1.5%)	£29,900 (55.3%)	£1,600 (2.9%)
Female	£27,400 (100.0%)	£3,400 (12.5%)	£2,000 (7.3%)	£3,300 (12.0%)	£700 (2.5%)	£300 (1.1%)	£17,000 (61.8%)	£800 (2.8%)
Age								
<35	£27,500 (100.0%)	£3,400 (12.4%)	£1,800 (6.7%)	£2,700 (9.9%)	£900 (3.1%)	£400 (1.3%)	£17,400 (63.3%)	£900 (3.3%)
≥35<45	£46,100 (100.0%)	£5,100 (11.0%)	£3,500 (7.6%)	£8,400 (18.3%)	£900 (2.0%)	£800 (1.7%)	£26,000 (56.3%)	£1,400 (3.0%)
≥45<55	£59,700 (100.0%)	£5,900 (9.9%)	£4,600 (7.7%)	£14,200 (23.7%)	£1,000 (1.6%)	£800 (1.3%)	£31,900 (53.4%)	£1,400 (2.3%)
≥55	£47,800 (100.0%)	£5,100 (10.6%)	£3,900 (8.2%)	£10,400 (21.8%)	£800 (1.8%)	£400 (0.8%)	£26,200 (54.8%)	£1,000 (2.1%)
Weekly Working Hours								
<35	£29,000 (100.0%)	£3,000 (10.3%)	£1,800 (6.2%)	£3,600 (12.4%)	£600 (1.9%)	£300 (0.9%)	£19,100 (65.9%)	£700 (2.4%)
≥35≤45	£42,400 (100.0%)	£5,200 (12.2%)	£2,800 (6.6%)	£7,700 (18.1%)	£900 (2.2%)	£700 (1.5%)	£23,900 (56.4%)	£1,300 (3.0%)
>45	£82,300 (100.0%)	£8,300 (10.1%)	£6,000 (7.2%)	£19,700 (24.0%)	£1,600 (2.0%)	£2,100 (2.5%)	£41,900 (50.9%)	£2,700 (3.3%)
Percentage of Dental Time Spent on NHS Dentistry								
>0≤25%	£50,900 (100.0%)	£5,400 (10.6%)	£3,400 (6.7%)	£9,400 (18.5%)	£800 (1.7%)	£1,000 (1.9%)	£29,200 (57.3%)	£1,700 (3.4%)
>25<75%	£55,600 (100.0%)	£7,000 (12.6%)	£3,500 (6.3%)	£11,000 (19.8%)	£1,000 (1.8%)	£900 (1.6%)	£30,500 (54.8%)	£1,700 (3.1%)
≥75%	£36,100 (100.0%)	£4,000 (11.1%)	£2,400 (6.7%)	£6,000 (16.7%)	£800 (2.3%)	£500 (1.4%)	£21,300 (59.1%)	£1,000 (2.7%)
Dental Working Patterns Survey Response								
All responders	£41,000 (100.0%)	£4,600 (11.3%)	£2,700 (6.6%)	£7,200 (17.6%)	£900 (2.1%)	£600 (1.5%)	£23,800 (57.9%)	£1,200 (2.9%)
No survey	£39,400 (100.0%)	£4,400 (11.1%)	£3,000 (7.7%)	£6,800 (17.2%)	£900 (2.3%)	£500 (1.3%)	£22,700 (57.6%)	£1,100 (2.8%)

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Table 20.3: All self-employed primary care dentists - detailed expenses breakdown by contract type, age, gender and activity demographics, England & Wales, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£82,000 (100.0%)	£7,400 (9.1%)	£6,600 (8.0%)	£21,400 (26.1%)	£1,100 (1.3%)	£1,200 (1.4%)	£42,200 (51.5%)	£2,200 (2.7%)
Contract Type								
GDS	£81,400 (100.0%)	£7,200 (8.8%)	£6,600 (8.1%)	£21,200 (26.1%)	£1,000 (1.3%)	£1,200 (1.4%)	£42,000 (51.6%)	£2,200 (2.7%)
PDS	£97,000 (100.0%)	£11,200 (11.5%)	£7,100 (7.4%)	£23,400 (24.1%)	£1,200 (1.3%)	£1,200 (1.2%)	£50,300 (51.9%)	£2,600 (2.6%)
Mixed GDS/PDS	£75,100 (100.0%)	£6,800 (9.1%)	£5,600 (7.4%)	£21,500 (28.6%)	£1,300 (1.8%)	£800 (1.1%)	£36,900 (49.2%)	£2,100 (2.8%)
Activity Type								
UOA>UDA	£162,700 (100.0%)	£15,900 (9.8%)	£12,100 (7.5%)	£43,900 (27.0%)	£1,600 (1.0%)	£1,800 (1.1%)	£83,300 (51.2%)	£4,000 (2.5%)
UDA≥UOA	£79,700 (100.0%)	£7,100 (8.9%)	£6,400 (8.1%)	£20,800 (26.1%)	£1,000 (1.3%)	£1,200 (1.5%)	£41,000 (51.4%)	£2,200 (2.7%)
Gender								
Male	£114,900 (100.0%)	£9,800 (8.6%)	£9,300 (8.1%)	£32,500 (28.3%)	£1,300 (1.2%)	£1,700 (1.4%)	£57,200 (49.8%)	£3,100 (2.7%)
Female	£46,000 (100.0%)	£4,800 (10.4%)	£3,600 (7.8%)	£9,200 (20.1%)	£800 (1.7%)	£600 (1.3%)	£25,800 (56.1%)	£1,200 (2.6%)
Age								
<35	£31,900 (100.0%)	£3,700 (11.5%)	£2,200 (6.8%)	£4,000 (12.6%)	£900 (2.7%)	£500 (1.6%)	£19,600 (61.5%)	£1,100 (3.3%)
≥35<45	£86,100 (100.0%)	£7,500 (8.8%)	£6,900 (8.0%)	£22,200 (25.8%)	£1,100 (1.3%)	£1,600 (1.9%)	£44,200 (51.3%)	£2,600 (3.0%)
≥45<55	£140,000 (100.0%)	£11,600 (8.3%)	£11,400 (8.2%)	£42,700 (30.5%)	£1,300 (0.9%)	£1,700 (1.2%)	£67,700 (48.4%)	£3,500 (2.5%)
≥55	£126,000 (100.0%)	£11,300 (9.0%)	£10,800 (8.6%)	£36,200 (28.7%)	£1,200 (1.0%)	£1,100 (0.9%)	£62,700 (49.7%)	£2,700 (2.1%)
Weekly Working Hours								
<35	£58,700 (100.0%)	£5,100 (8.7%)	£4,800 (8.2%)	£14,500 (24.7%)	£700 (1.2%)	£500 (0.9%)	£31,600 (53.9%)	£1,400 (2.4%)
≥35≤45	£85,400 (100.0%)	£8,700 (10.2%)	£6,700 (7.8%)	£22,800 (26.8%)	£1,100 (1.3%)	£1,200 (1.4%)	£42,200 (49.5%)	£2,600 (3.0%)
>45	£187,400 (100.0%)	£14,700 (7.8%)	£14,800 (7.9%)	£57,800 (30.8%)	£1,700 (0.9%)	£3,400 (1.8%)	£90,000 (48.0%)	£5,000 (2.7%)
Percentage of Dental Time Spent on NHS Dentistry								
>0≤25%	£114,300 (100.0%)	£10,400 (9.1%)	£8,300 (7.3%)	£30,300 (26.5%)	£1,000 (0.8%)	£1,300 (1.1%)	£59,800 (52.3%)	£3,200 (2.8%)
>25<75%	£113,500 (100.0%)	£11,400 (10.1%)	£9,100 (8.0%)	£32,500 (28.6%)	£1,200 (1.0%)	£1,500 (1.3%)	£54,400 (47.9%)	£3,500 (3.1%)
≥75%	£78,100 (100.0%)	£7,000 (8.9%)	£6,300 (8.1%)	£21,300 (27.3%)	£1,000 (1.3%)	£1,200 (1.5%)	£39,200 (50.2%)	£2,100 (2.7%)
Dental Working Patterns Survey Response								
All responders	£89,500 (100.0%)	£8,200 (9.2%)	£7,100 (7.9%)	£24,500 (27.4%)	£1,000 (1.2%)	£1,300 (1.4%)	£44,800 (50.1%)	£2,500 (2.8%)
No survey	£79,100 (100.0%)	£7,100 (9.0%)	£6,400 (8.1%)	£20,200 (25.5%)	£1,100 (1.4%)	£1,100 (1.4%)	£41,200 (52.1%)	£2,100 (2.6%)

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Detailed expenses breakdown by Expenses to Earnings Ratio cohort

20.13 Table 20.4 provides a detailed breakdown of expenses by expenses to earnings ratio cohort and contract type for Performer Only dentists.

20.14 Due to small sample sizes for some subgroups in these analyses, the results will be subject to more uncertainty and volatility from one year to the next.

20.15 [Dental Earnings and Expenses, 2014/15 Initial Analysis](#), chapter 1 - Main Findings showed that some self-employed primary care Performer Only dentists report more expenses than others. Table 20.4 shows a clear contrast between these two cohorts in terms of the proportion of expenditure allocated to each category.

Table 20.4: Self-employed Performer Only dentists - detailed expenses breakdown, by Expenses to Earnings Ratio cohort and contract type, England & Wales, 2014/15

Expenses to Earnings Ratio Cohort	Contract Type	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
Expenses to Earnings Ratio ≤50%	All (per cent of total expenses)	£14,200 (100.0%)	£2,800 (19.9%)	£800 (5.9%)	£1,000 (7.0%)	£800 (5.5%)	£100 (0.5%)	£8,100 (57.5%)	£500 (3.8%)
	GDS	£13,900 (100.0%)	£2,800 (19.9%)	£800 (5.8%)	£1,000 (6.9%)	£700 (5.3%)	£100 (0.5%)	£8,000 (57.8%)	£500 (3.8%)
	PDS	£17,300 (100.0%)	£3,500 (20.2%)	£1,300 (7.8%)	£1,400 (8.1%)	£1,000 (5.9%)	£100 (0.6%)	£9,400 (54.4%)	£500 (3.0%)
	Mixed GDS/PDS	£14,800 (100.0%)	£2,900 (19.6%)	£800 (5.5%)	£1,000 (6.9%)	£1,000 (7.0%)	£100 (0.4%)	£8,400 (56.9%)	£500 (3.7%)
Expenses to Earnings Ratio >50%	All (per cent of total expenses)	£141,800 (100.0%)	£10,900 (7.7%)	£11,400 (8.0%)	£30,300 (21.4%)	£1,300 (0.9%)	£2,500 (1.7%)	£81,900 (57.8%)	£3,500 (2.5%)
	GDS	£143,500 (100.0%)	£10,400 (7.2%)	£11,900 (8.3%)	£31,500 (22.0%)	£1,300 (0.9%)	£2,600 (1.8%)	£82,300 (57.4%)	£3,500 (2.5%)
	PDS ¹	£144,900 (100.0%)	£20,000 (13.8%)	£8,000 (5.5%)	£24,200 (16.7%)	£1,000 (0.7%)	£1,900 (1.3%)	£86,600 (59.8%)	£3,100 (2.1%)
	Mixed GDS/PDS	£114,800 (100.0%)	£8,600 (7.4%)	£8,000 (6.9%)	£20,300 (17.7%)	£1,600 (1.4%)	£1,900 (1.6%)	£71,300 (62.1%)	£3,100 (2.7%)

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Detailed expenses breakdown by country, NHS England Commissioning Region and NHS England Region (Geography)

20.16 Tables 20.5-20.7 provide a detailed breakdown of expenses by country, NHS England Commissioning Region and NHS England Region (Geography) for self-employed primary care dentists.

20.17 Due to small sample sizes for some subgroups in these analyses, the results will be subject to more uncertainty and volatility from one year to the next.

Table 20.5: Self-employed Providing-Performer dentists - detailed expenses breakdown, by country, NHS England Commissioning Region and NHS England Region (Geography), England & Wales, 2014/15

NHS England Region (Geography)	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£268,300 (100.0%)	£20,600 (7.7%)	£22,600 (8.4%)	£85,500 (31.8%)	£1,800 (0.7%)	£3,800 (1.4%)	£127,100 (47.4%)	£6,900 (2.6%)
Q72 Yorkshire & Humber ¹	£293,700 (100.0%)	£22,400 (7.6%)	£22,100 (7.5%)	£107,500 (36.6%)	£1,700 (0.6%)	£3,700 (1.3%)	£129,400 (44.1%)	£6,800 (2.3%)
Q73 Lancashire & Greater Manchester ¹	£260,200 (100.0%)	£19,700 (7.6%)	£22,000 (8.5%)	£80,200 (30.8%)	£1,500 (0.6%)	£4,100 (1.6%)	£127,100 (48.9%)	£5,700 (2.2%)
Q74 Cumbria & North East ¹	£305,900 (100.0%)	£18,800 (6.1%)	£21,300 (7.0%)	£94,500 (30.9%)	£1,300 (0.4%)	£4,800 (1.6%)	£157,700 (51.6%)	£7,500 (2.5%)
Q75 Cheshire & Merseyside ¹	£292,200 (100.0%)	£24,100 (8.2%)	£18,400 (6.3%)	£110,100 (37.7%)	£1,800 (0.6%)	£3,300 (1.1%)	£126,400 (43.3%)	£8,100 (2.8%)
Q76 North Midlands ¹	£234,200 (100.0%)	£17,700 (7.6%)	£19,900 (8.5%)	£86,800 (37.1%)	£1,600 (0.7%)	£2,900 (1.3%)	£97,000 (41.4%)	£8,300 (3.5%)
Q77 West Midlands ¹	£309,500 (100.0%)	£23,300 (7.5%)	£25,700 (8.3%)	£103,700 (33.5%)	£2,200 (0.7%)	£3,400 (1.1%)	£142,600 (46.1%)	£8,600 (2.8%)
Q78 Central Midlands	£280,700 (100.0%)	£22,500 (8.0%)	£22,500 (8.0%)	£90,600 (32.3%)	£2,100 (0.8%)	£3,900 (1.4%)	£130,700 (46.5%)	£8,400 (3.0%)
Q79 East ¹	£288,300 (100.0%)	£19,400 (6.7%)	£25,800 (9.0%)	£97,300 (33.8%)	£2,100 (0.7%)	£4,700 (1.6%)	£133,400 (46.3%)	£5,600 (1.9%)
Q71 London	£274,600 (100.0%)	£22,800 (8.3%)	£25,800 (9.4%)	£83,400 (30.4%)	£2,300 (0.8%)	£4,500 (1.6%)	£129,600 (47.2%)	£6,300 (2.3%)
Q80 South West ¹	£167,100 (100.0%)	£13,100 (7.9%)	£13,000 (7.8%)	£46,000 (27.6%)	£1,100 (0.7%)	£2,900 (1.7%)	£85,900 (51.4%)	£5,100 (3.1%)
Q81 South East	£287,700 (100.0%)	£22,200 (7.7%)	£26,300 (9.1%)	£82,100 (28.5%)	£2,400 (0.8%)	£4,300 (1.5%)	£141,200 (49.1%)	£9,300 (3.2%)
Q82 South Central ¹	£228,300 (100.0%)	£16,300 (7.1%)	£22,500 (9.9%)	£56,700 (24.8%)	£1,300 (0.6%)	£2,800 (1.2%)	£123,400 (54.1%)	£5,200 (2.3%)
Q70 Wessex ¹	£240,100 (100.0%)	£18,000 (7.5%)	£16,500 (6.9%)	£76,300 (31.8%)	£1,200 (0.5%)	£2,300 (0.9%)	£120,200 (50.1%)	£5,700 (2.4%)

NHS England Commissioning Region	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
North of England	£287,700 (100.0%)	£21,000 (7.3%)	£21,200 (7.4%)	£97,200 (33.8%)	£1,600 (0.5%)	£4,000 (1.4%)	£135,800 (47.2%)	£6,900 (2.4%)
Midlands and East of England	£277,700 (100.0%)	£20,800 (7.5%)	£23,400 (8.4%)	£94,300 (34.0%)	£2,000 (0.7%)	£3,700 (1.3%)	£125,700 (45.3%)	£7,800 (2.8%)
London	£274,600 (100.0%)	£22,800 (8.3%)	£25,800 (9.4%)	£83,400 (30.4%)	£2,300 (0.8%)	£4,500 (1.6%)	£129,600 (47.2%)	£6,300 (2.3%)
South of England	£244,400 (100.0%)	£18,500 (7.6%)	£21,400 (8.8%)	£68,700 (28.1%)	£1,700 (0.7%)	£3,300 (1.4%)	£123,800 (50.7%)	£7,000 (2.8%)

Country	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
England	£271,300 (100.0%)	£20,600 (7.6%)	£22,700 (8.4%)	£86,400 (31.9%)	£1,900 (0.7%)	£3,800 (1.4%)	£128,700 (47.4%)	£7,100 (2.6%)
Wales ¹	£202,200 (100.0%)	£19,300 (9.5%)	£18,400 (9.1%)	£64,100 (31.7%)	£1,400 (0.7%)	£2,500 (1.3%)	£93,100 (46.0%)	£3,400 (1.7%)

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Table 20.6: Self-employed Performer Only dentists - detailed expenses breakdown, by country, NHS England Commissioning Region and NHS England Region (Geography), England & Wales, 2014/15

NHS England Region (Geography)		Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)		£39,900 (100.0%)	£4,400 (11.1%)	£3,000 (7.4%)	£6,900 (17.3%)	£900 (2.2%)	£600 (1.4%)	£23,000 (57.7%)	£1,100 (2.8%)
Q72	Yorkshire & Humber	£34,100 (100.0%)	£3,900 (11.4%)	£3,400 (10.0%)	£6,100 (17.9%)	£600 (1.7%)	£300 (1.0%)	£19,000 (55.6%)	£800 (2.4%)
Q73	Lancashire & Greater Manchester	£33,000 (100.0%)	£4,100 (12.4%)	£2,400 (7.2%)	£5,500 (16.6%)	£900 (2.8%)	£400 (1.1%)	£18,900 (57.1%)	£900 (2.8%)
Q74	Cumbria & North East	£41,700 (100.0%)	£3,900 (9.3%)	£2,600 (6.3%)	£5,300 (12.6%)	£500 (1.3%)	£500 (1.1%)	£27,900 (66.9%)	£1,100 (2.5%)
Q75	Cheshire & Merseyside	£45,800 (100.0%)	£4,000 (8.8%)	£3,300 (7.2%)	£12,400 (27.1%)	£600 (1.3%)	£800 (1.7%)	£23,200 (50.6%)	£1,500 (3.4%)
Q76	North Midlands	£34,000 (100.0%)	£4,000 (11.8%)	£2,000 (5.9%)	£5,900 (17.4%)	£900 (2.5%)	£500 (1.4%)	£19,800 (58.3%)	£900 (2.8%)
Q77	West Midlands	£38,700 (100.0%)	£4,300 (11.2%)	£2,600 (6.6%)	£6,900 (17.7%)	£900 (2.4%)	£600 (1.6%)	£21,900 (56.7%)	£1,500 (3.8%)
Q78	Central Midlands	£40,000 (100.0%)	£5,200 (13.1%)	£3,300 (8.2%)	£8,000 (19.9%)	£1,100 (2.8%)	£700 (1.8%)	£20,400 (51.1%)	£1,200 (3.1%)
Q79	East	£53,000 (100.0%)	£5,000 (9.5%)	£4,100 (7.7%)	£9,500 (18.0%)	£1,200 (2.2%)	£400 (0.8%)	£31,500 (59.4%)	£1,200 (2.3%)
Q71	London	£41,100 (100.0%)	£5,300 (12.9%)	£3,400 (8.2%)	£7,100 (17.3%)	£1,000 (2.5%)	£600 (1.5%)	£22,500 (54.8%)	£1,200 (2.9%)
Q80	South West	£28,800 (100.0%)	£3,600 (12.5%)	£1,600 (5.4%)	£3,200 (11.0%)	£700 (2.6%)	£300 (1.1%)	£18,600 (64.5%)	£800 (2.8%)
Q81	South East	£36,800 (100.0%)	£4,500 (12.2%)	£2,800 (7.7%)	£4,600 (12.6%)	£1,000 (2.8%)	£500 (1.3%)	£22,100 (60.1%)	£1,200 (3.2%)
Q82	South Central	£35,800 (100.0%)	£4,000 (11.1%)	£3,000 (8.3%)	£6,200 (17.2%)	£900 (2.4%)	£500 (1.4%)	£20,500 (57.2%)	£900 (2.5%)
Q70	Wessex	£52,000 (100.0%)	£4,700 (9.1%)	£3,400 (6.6%)	£11,500 (22.1%)	£1,100 (2.0%)	£1,100 (2.2%)	£28,600 (55.0%)	£1,600 (3.1%)

NHS England Commissioning Region		Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
North of England		£37,500 (100.0%)	£4,000 (10.6%)	£2,900 (7.9%)	£6,900 (18.3%)	£700 (1.7%)	£500 (1.2%)	£21,600 (57.6%)	£1,000 (2.7%)
Midlands and East of England		£42,000 (100.0%)	£4,700 (11.3%)	£3,100 (7.3%)	£7,700 (18.4%)	£1,000 (2.5%)	£600 (1.4%)	£23,600 (56.3%)	£1,200 (2.9%)
London		£41,200 (100.0%)	£5,300 (12.9%)	£3,400 (8.2%)	£7,100 (17.3%)	£1,000 (2.5%)	£600 (1.5%)	£22,500 (54.7%)	£1,200 (2.9%)
South of England		£37,500 (100.0%)	£4,200 (11.2%)	£2,700 (7.1%)	£6,000 (15.9%)	£900 (2.5%)	£600 (1.5%)	£22,100 (58.9%)	£1,100 (2.9%)

Country	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
England	£39,300 (100.0%)	£4,500 (11.3%)	£3,000 (7.6%)	£6,900 (17.5%)	£900 (2.3%)	£500 (1.4%)	£22,400 (57.0%)	£1,100 (2.9%)
Wales	£50,500 (100.0%)	£4,100 (8.2%)	£2,600 (5.1%)	£6,800 (13.5%)	£800 (1.5%)	£800 (1.5%)	£34,300 (67.9%)	£1,200 (2.3%)

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Table 20.7: All self-employed primary care dentists - detailed expenses breakdown, by country, NHS England Commissioning Region and NHS England Region (Geography), England & Wales, 2014/15

NHS England Region (Geography)		Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)		£82,000 (100.0%)	£7,400 (9.1%)	£6,600 (8.0%)	£21,400 (26.1%)	£1,100 (1.3%)	£1,200 (1.4%)	£42,200 (51.5%)	£2,200 (2.7%)
Q72	Yorkshire & Humber	£72,300 (100.0%)	£6,600 (9.2%)	£6,200 (8.5%)	£21,000 (29.1%)	£700 (1.0%)	£800 (1.2%)	£35,200 (48.7%)	£1,700 (2.3%)
Q73	Lancashire & Greater Manchester	£73,800 (100.0%)	£6,900 (9.3%)	£5,900 (8.0%)	£18,900 (25.6%)	£1,000 (1.4%)	£1,000 (1.4%)	£38,300 (51.9%)	£1,800 (2.4%)
Q74	Cumbria & North East	£97,000 (100.0%)	£7,000 (7.2%)	£6,500 (6.7%)	£23,900 (24.7%)	£700 (0.7%)	£1,400 (1.4%)	£55,000 (56.8%)	£2,400 (2.5%)
Q75	Cheshire & Merseyside	£90,200 (100.0%)	£7,600 (8.5%)	£6,000 (6.7%)	£30,000 (33.3%)	£800 (0.9%)	£1,200 (1.3%)	£41,800 (46.3%)	£2,700 (3.0%)
Q76	North Midlands	£76,900 (100.0%)	£7,000 (9.0%)	£5,800 (7.6%)	£23,300 (30.2%)	£1,000 (1.3%)	£1,000 (1.3%)	£36,400 (47.2%)	£2,500 (3.3%)
Q77	West Midlands	£93,300 (100.0%)	£8,200 (8.7%)	£7,200 (7.7%)	£26,400 (28.3%)	£1,200 (1.3%)	£1,200 (1.3%)	£46,300 (49.6%)	£2,900 (3.1%)
Q78	Central Midlands	£83,300 (100.0%)	£8,300 (10.0%)	£6,800 (8.1%)	£22,800 (27.4%)	£1,300 (1.6%)	£1,300 (1.5%)	£40,200 (48.3%)	£2,500 (3.0%)
Q79	East	£89,700 (100.0%)	£7,300 (8.1%)	£7,500 (8.3%)	£23,200 (25.9%)	£1,300 (1.5%)	£1,100 (1.2%)	£47,400 (52.8%)	£1,900 (2.1%)
Q71	London	£90,600 (100.0%)	£9,000 (9.9%)	£8,100 (9.0%)	£23,300 (25.7%)	£1,300 (1.4%)	£1,400 (1.6%)	£45,200 (49.9%)	£2,300 (2.5%)
Q80	South West	£47,300 (100.0%)	£4,900 (10.3%)	£3,100 (6.5%)	£8,900 (18.8%)	£800 (1.7%)	£700 (1.4%)	£27,600 (58.3%)	£1,400 (2.9%)
Q81	South East	£91,500 (100.0%)	£8,400 (9.1%)	£8,000 (8.7%)	£21,500 (23.5%)	£1,300 (1.5%)	£1,300 (1.4%)	£48,100 (52.5%)	£3,000 (3.2%)
Q82	South Central	£68,800 (100.0%)	£6,100 (8.8%)	£6,300 (9.2%)	£14,800 (21.6%)	£900 (1.4%)	£900 (1.3%)	£38,100 (55.4%)	£1,600 (2.4%)
Q70	Wessex	£82,600 (100.0%)	£6,900 (8.3%)	£5,500 (6.7%)	£22,000 (26.7%)	£1,100 (1.3%)	£1,300 (1.6%)	£43,500 (52.7%)	£2,300 (2.7%)

NHS England Commissioning Region		Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
North of England		£81,300 (100.0%)	£7,000 (8.6%)	£6,100 (7.6%)	£22,700 (27.9%)	£800 (1.0%)	£1,100 (1.3%)	£41,600 (51.1%)	£2,100 (2.5%)
Midlands and East of England		£85,800 (100.0%)	£7,700 (9.0%)	£6,800 (8.0%)	£23,800 (27.7%)	£1,200 (1.4%)	£1,200 (1.3%)	£42,600 (49.7%)	£2,400 (2.9%)
London		£90,800 (100.0%)	£9,000 (9.9%)	£8,100 (9.0%)	£23,400 (25.7%)	£1,300 (1.4%)	£1,400 (1.6%)	£45,300 (49.9%)	£2,300 (2.5%)
South of England		£74,000 (100.0%)	£6,700 (9.1%)	£6,000 (8.1%)	£17,100 (23.0%)	£1,100 (1.4%)	£1,100 (1.4%)	£40,000 (54.1%)	£2,100 (2.9%)

Country	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
England	£82,200 (100.0%)	£7,500 (9.1%)	£6,600 (8.1%)	£21,600 (26.3%)	£1,100 (1.3%)	£1,200 (1.4%)	£42,100 (51.2%)	£2,200 (2.7%)
Wales	£76,900 (100.0%)	£6,800 (8.8%)	£5,300 (6.9%)	£16,800 (21.8%)	£900 (1.1%)	£1,100 (1.4%)	£44,500 (57.9%)	£1,600 (2.0%)

Note: Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Detailed expenses breakdown by business arrangement

20.18 Table 20.8 provides a detailed breakdown of expenses by business arrangement for self-employed Providing-Performer dentists.

20.19 Due to small sample sizes for some subgroups in these analyses, the results will be subject to more uncertainty and volatility from one year to the next. Some categories have been suppressed due to small sample sizes.

Table 20.8: Self-employed Providing-Performer dentists - detailed expenses breakdown, by business arrangement, England & Wales, 2014/15

Business Arrangement	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£268,300 (100.0%)	£20,600 (7.7%)	£22,600 (8.4%)	£85,500 (31.8%)	£1,800 (0.7%)	£3,800 (1.4%)	£127,100 (47.4%)	£6,900 (2.6%)
Limited Company ^{1,2}	-	-	-	-	-	-	-	-
Limited Liability Partnership ^{1,2}	-	-	-	-	-	-	-	-
True Partnership ¹	£245,700 (100.0%)	£20,700 (8.4%)	£15,300 (6.2%)	£81,300 (33.1%)	£1,700 (0.7%)	£3,600 (1.5%)	£116,700 (47.5%)	£6,400 (2.6%)
Expenses Sharing Group ¹	£163,300 (100.0%)	£16,000 (9.8%)	£18,200 (11.1%)	£41,400 (25.4%)	£1,300 (0.8%)	£1,500 (0.9%)	£79,200 (48.5%)	£5,800 (3.6%)
Sole Trader without Help ¹	£133,500 (100.0%)	£13,300 (10.0%)	£13,800 (10.3%)	£43,800 (32.8%)	£1,400 (1.0%)	£1,800 (1.3%)	£54,400 (40.7%)	£5,000 (3.8%)
Sole Trader with Help	£369,200 (100.0%)	£26,900 (7.3%)	£30,300 (8.2%)	£128,300 (34.7%)	£2,100 (0.6%)	£4,800 (1.3%)	£167,700 (45.4%)	£9,100 (2.5%)
Other/Mixed ¹	£250,200 (100.0%)	£21,100 (8.4%)	£25,000 (10.0%)	£68,000 (27.2%)	£1,200 (0.5%)	£5,200 (2.1%)	£125,000 (50.0%)	£4,700 (1.9%)
All responders	£257,200 (100.0%)	£20,600 (8.0%)	£22,100 (8.6%)	£84,600 (32.9%)	£1,700 (0.7%)	£3,500 (1.4%)	£117,800 (45.8%)	£7,000 (2.7%)
No survey	£274,000 (100.0%)	£20,600 (7.5%)	£22,800 (8.3%)	£85,900 (31.4%)	£1,900 (0.7%)	£3,900 (1.4%)	£132,000 (48.2%)	£6,900 (2.5%)

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 20

Northern Ireland

21. Earnings and Expenses by Percentage of Total Items of Service that are Orthodontic Items of Service

- 21.1 This section of the report looks in more detail at the 2014/15 earnings and expenses of self-employed dentists by the percentage of Total Items of Service performed by a dentist that are Orthodontic (activity type).
- 21.2 For the analyses presented in this section, the self-employed dental population was split into two cohorts: those whose Orthodontic Items of Service accounted for thirty per cent or more of their Total Items of Service (referred to as 'Orthodontic Items \geq 30%'), and those whose Orthodontic Items of Service accounted for less than thirty per cent of their Total Items of Service ('Orthodontic Items $<$ 30%') across all their dental contracts.
- 21.3 Due to the low population of dentists who are classified in the Orthodontic Items \geq 30% cohort, a different system of weighting has been employed in this section than has been used in the rest of the report. This means that the average values presented for Principal, Associate, and All dentists will differ from those presented throughout the rest of the report. Further details can be found in Dental Earnings and Expenses, [Methodology](#).
- 21.4 Table 21.1 shows the average number of Total Items of Service and Orthodontic Items of Service performed during the period by self-employed dentists, by activity type.
- 21.5 Note that values presented in the Table for numbers of Total Items of Service and Orthodontic Items of Service are based on Health Service activity only, and do not take into consideration any private work undertaken by the dentist during the period.

Table 21.1: All self-employed GDS dentists - Average number of Health Service Items of Service and Orthodontic Items of Service delivered, by activity type, Northern Ireland, 2014/15

Activity Type	Average Items of Service ¹	Average Orthodontic Items of Service ^{1,2}
Orthodontic items \geq 30%	3,350	1,726
Orthodontic items $<$ 30%	3,504	6
All Dentists	3,495	104

Notes:

1. Based on recorded Health Service dental activity between 1 April 2014 and 31 March 2015.

2. Orthodontic Items of Service are a subset of Total Items of Service.

3. The analyses in this report are weighted to a particular dental population, with certain exclusions. However, the average activity levels presented in this table are based on a larger dental population, which includes dentists with no self-employment income.

- 21.6 Table 21.2 shows the average earnings and expenses from Health Service and private dentistry for self-employed GDS dentists by activity type and dental type. Due to small sample sizes, results for those Principal and Associate dentists in the $\geq 30\%$ Orthodontic Items activity type groups have been suppressed.
- 21.7 The results show that regardless of dental type, average gross earnings, total expenses, and taxable income were lower for Orthodontic Items $< 30\%$ dentists than for all dentists.

Table 21.2: All self-employed GDS dentists - Average earnings and expenses from Health Service and private dentistry, by dental type and activity type, Northern Ireland, 2014/15

Dental Type	Activity Type	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	Orthodontic items $\geq 30\%$ ^{1,2}	-	-	-	-	-
	Orthodontic items $< 30\%$ ¹	250	£301,600	£208,000	£93,600	69.0%
	All ¹	250	£323,200	£215,200	£108,000	66.6%
Associate	Orthodontic items $\geq 30\%$ ^{1,2}	-	-	-	-	-
	Orthodontic items $< 30\%$	650	£83,700	£32,400	£51,200	38.8%
	All	650	£90,100	£36,100	£54,100	40.0%
All Dentists	Orthodontic items $\geq 30\%$ ¹	50	£389,300	£202,900	£186,400	52.1%
	Orthodontic items $< 30\%$	900	£142,900	£80,100	£62,800	56.1%
	All	950	£155,900	£86,600	£69,300	55.6%

Notes:

1. Small sample (<125).

2. Supressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 21

22. Earnings and Expenses by Working Patterns

- 22.1 Analyses in this section of the report are based on results from the Dental Working Patterns Survey, 2014/15 and 2015/16, and provide detailed analysis on average earnings and expenses from Health Service and private dentistry by weekly working hours and percentage of time spent on Health Service dentistry.
- 22.2 As with the results in the rest of the report, the findings in this section relate only to those dentists who were registered with the Northern Ireland Health and Social Care Business Services Organisation (BSO) to provide Health Service dentistry in Northern Ireland in 2014/15. The results cover earnings and expenses from both Health Service and private dentistry, and non-dental income is excluded.
- 22.3 Many results in this section are based only on the sample of dentists who responded to the survey, and may be based on small numbers. It should therefore be kept in mind that these results will be subject to more uncertainty than those which do not rely on the use of survey data.
- 22.4 Most results based on the survey data were weighted using the same methodology as the rest of the report, which means that average values for the “All Dentists” category presented in this section – comprised of the “All responders” and “No survey” categories – are the same as the average values for the “All Dentists” category throughout the rest of the report.
- 22.5 It should also be noted that a small number of dentists were unintentionally not invited to take part in the surveys for 2010/11-2011/12. The impact of this on the representativeness of the survey sample has been investigated and is thought to be negligible but should be taken into consideration if report data is compared to 2010/11-2011/12 data.
- 22.6 Further information about the survey is available in [Dental Working Hours, 2014/15 and 2015/16](#).

Earnings and expenses by weekly hours devoted to dentistry

- 22.7 This sub-section of the report uses responses to the Dental Working Patterns Survey to examine earnings and expenses for self-employed GDS dentists by the average number of hours per week they devoted to Health Service and private dentistry, including clinical and administrative work. It should be noted that some survey responders may have also included time spent in employed, as opposed to only self-employed, dental work (such as time spent working in dental schools); as such, the measure of weekly working hours may not be restricted to self-employed work in a dental practice.
- 22.8 The measure of weekly working hours is expressed in three bands: less than 35 hours; 35 hours to 45 hours; and over 45 hours.
- 22.9 Due to very small sample sizes it has not been possible to present results by dental type. It should be noted that the small sample sizes of each sub-group mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages.

22.10 Table 22.1 and Figure 22.1 show the average earnings, expenses and taxable income from Health Service and private dentistry for self-employed GDS dentists by weekly working hours:

- taxable income for those dentists with weekly working hours of 35-45 is higher than that of those working under 35 hours;
- the results broadly suggest that as weekly working hours increase, so too do gross earnings, total expenses and taxable income.

Table 22.1: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by weekly hours devoted to dentistry, Northern Ireland, 2014/15

Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
		Gross Earnings	Total Expenses	Taxable Income	
<35 ¹	150	£82,000	£39,800	£42,200	48.5%
≥35≤45	250	£163,200	£84,800	£78,400	52.0%
>45 ^{1,2}	-	-	-	-	-
All responders	400	£146,400	£77,900	£68,600	53.2%
No survey	550	£167,200	£95,300	£71,900	57.0%
All	950	£158,100	£87,600	£70,500	55.4%

Notes:

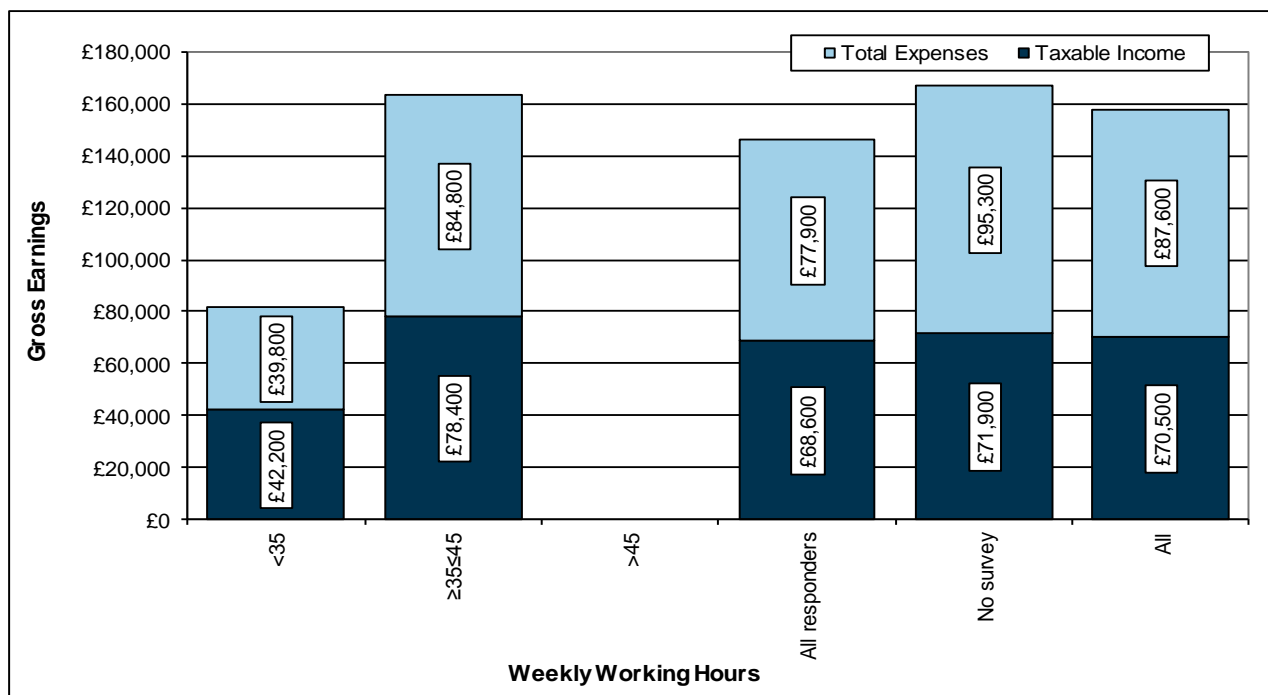
1. Small sample (<125)

2. Supressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 22

4. The bands of weekly working hours changed in 2012/13 (from ≥35<45 and ≥45 to ≥35≤45 and >45) so caution should be used when making any comparisons to data before 2012/13

Figure 22.1: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by weekly hours devoted to dentistry, Northern Ireland, 2014/15



Notes:

1. Due to small sample sizes, results for some sub-groups have been suppressed.

2. Please see table 22.1 for source data

Earnings and expenses by gender and weekly hours devoted to dentistry

22.11 Table 22.2 shows earnings and expenses for self-employed GDS dentists by both the average number of hours per week they devoted to dentistry (including clinical and administrative work for both Health Service and private dentistry) and gender. It should be noted that small sample sizes for some sub-groups mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages. Results for some sub-groups have been suppressed due to very small sample sizes.

22.12 The results show that for all self-employed GDS dentists in 2014/15:

- male dentists who worked 35-45 hours per week had an average taxable income of £92,300, compared to £88,600 for all male survey respondents.
- female dentists who worked 35-45 hours per week had an average taxable income of £58,700, compared to £49,100 for all female survey respondents.

Table 22.2: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry, by gender and weekly working hours, Northern Ireland, 2014/15

Gender	Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Male	<35 ^{1,2}	-	-	-	-	-
	≥35≤45 ¹	150	£203,400	£111,200	£92,300	54.6%
	>45 ¹²	-	-	-	-	-
	All responders ¹	200	£199,500	£110,900	£88,600	55.6%
Female	<35 ¹	100	£73,200	£33,800	£39,400	46.2%
	≥35≤45 ¹	100	£106,000	£47,300	£58,700	44.6%
	>45 ^{1,2}	-	-	-	-	-
	All responders	200	£94,900	£45,700	£49,100	48.2%
	All responders	400	£146,400	£77,900	£68,600	53.2%
	No survey	550	£167,200	£95,300	£71,900	57.0%
	All	950	£158,100	£87,600	£70,500	55.4%

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 22

4. The bands of weekly working hours changed in 2012/13 (from ≥35<45 and ≥45 to ≥35≤45 and >45) so caution should be used when making any comparisons to data before 2012/13

23. Earnings and Expenses by Region

- 23.1 This section of the report looks at the 2014/15 earnings and expenses of self-employed GDS dentists by Local Commissioning Group (LCG).
- 23.2 Table 23.1 shows average gross earnings, total expenses and taxable income by dental type and LCG. It should be noted that given the relatively low dental sample sizes in each region, extreme values can have noticeable effects on the averages; the results may be subject to more uncertainty and differences may not be statistically significant. Figure 23.1 displays these results for all self-employed GDS dentists.
- 23.3 Although it has generally been possible to present results by dental type, average gross earnings, total expenses and taxable income for some groups have been suppressed due to very small sample or population numbers.

Table 23.1: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by dental type and Local Commissioning Group, Northern Ireland, 2014/15

Dental Type	Local Commissioning Group	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	Belfast ¹	50	£425,800	£289,800	£136,100	68.0%
	Northern ^{1,2}	-	-	-	-	-
	South Eastern ^{1,2}	-	-	-	-	-
	Southern ^{1,2}	-	-	-	-	-
	Western ^{1,2}	-	-	-	-	-
	All	250	£328,700	£217,000	£111,700	66.0%
Associate	Belfast ¹	200	£86,300	£37,500	£48,800	43.4%
	Northern ¹	150	£83,900	£29,200	£54,700	34.8%
	South Eastern ¹	100	£83,700	£34,700	£49,000	41.5%
	Southern ¹	150	£85,700	£33,300	£52,400	38.8%
	Western ¹	100	£119,700	£50,000	£69,700	41.7%
	All	700	£90,200	£36,100	£54,000	40.1%
All	Belfast	250	£185,500	£111,200	£74,300	59.9%
	Northern ¹	200	£141,400	£75,300	£66,100	53.3%
	South Eastern ¹	150	£121,900	£66,700	£55,200	54.7%
	Southern ¹	200	£134,800	£69,100	£65,800	51.2%
	Western ¹	150	£201,100	£110,500	£90,600	55.0%
	All	950	£158,100	£87,600	£70,500	55.4%

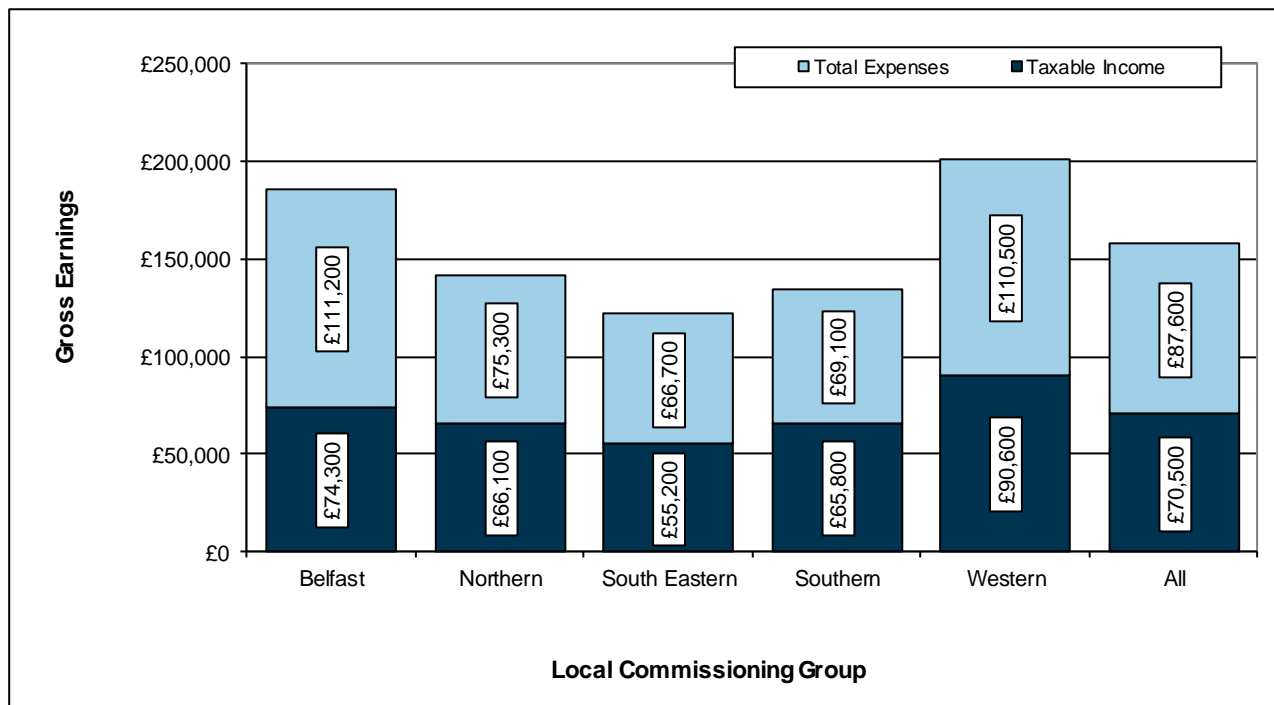
Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 23

Figure 23.1: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by Local Commissioning Group, Northern Ireland, 2014/15



Note: Please see table 23.1 for source data

24. Earnings and Expenses by Age

- 24.1 This section of the report looks in detail at the 2014/15 earnings and expenses of all self-employed GDS dentists by age. For the purposes of this report, dentists' ages were calculated as at 30 September 2014 – the mid-point of 2014/15.
- 24.2 Table 24.1 and Figure 24.1 show average gross earnings, total expenses and taxable income from Health Service and private dentistry by dental type and age band. It should be noted that given the relatively low dental sample sizes in each age band, extreme values can have noticeable effects on the averages; the results may be subject to more uncertainty and differences may not be statistically significant. Due to very small sample sizes, results for Principal Dentists under 35 years of age have been suppressed.
- 24.3 Table 24.1 and Figure 24.1 show that, for all self-employed GDS dentists in 2014/15:
- those under 35 years of age earned the lowest taxable income from Health Service and private dentistry (£52,800, compared to £76,200 and £85,700 for those aged 35 to 44 and 45 and over respectively)
 - consistent with trends shown in previous years, those aged 45 and over had the highest gross earnings and total expenses, while those under 35 years had the lowest.

Table 24.1: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by dental type and age, Northern Ireland, 2014/15

Dental Type	Age Band	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	<35 ^{1,2}	-	-	-	-	-
	≥35<45 ¹	100	£345,400	£231,500	£113,900	67.0%
	≥45 ¹	150	£334,600	£220,000	£114,600	65.7%
	All ¹	250	£328,700	£217,000	£111,700	66.0%
Associate	<35	350	£81,200	£30,300	£51,000	37.2%
	≥35<45	200	£98,400	£37,200	£61,100	37.8%
	≥45 ¹	150	£99,900	£48,400	£51,400	48.5%
	All	700	£90,200	£36,100	£54,000	40.1%
All	<35	350	£89,600	£36,900	£52,800	41.1%
	≥35<45	300	£168,900	£92,700	£76,200	54.9%
	≥45 ¹	300	£227,000	£141,300	£85,700	62.3%
	All	950	£158,100	£87,600	£70,500	55.4%

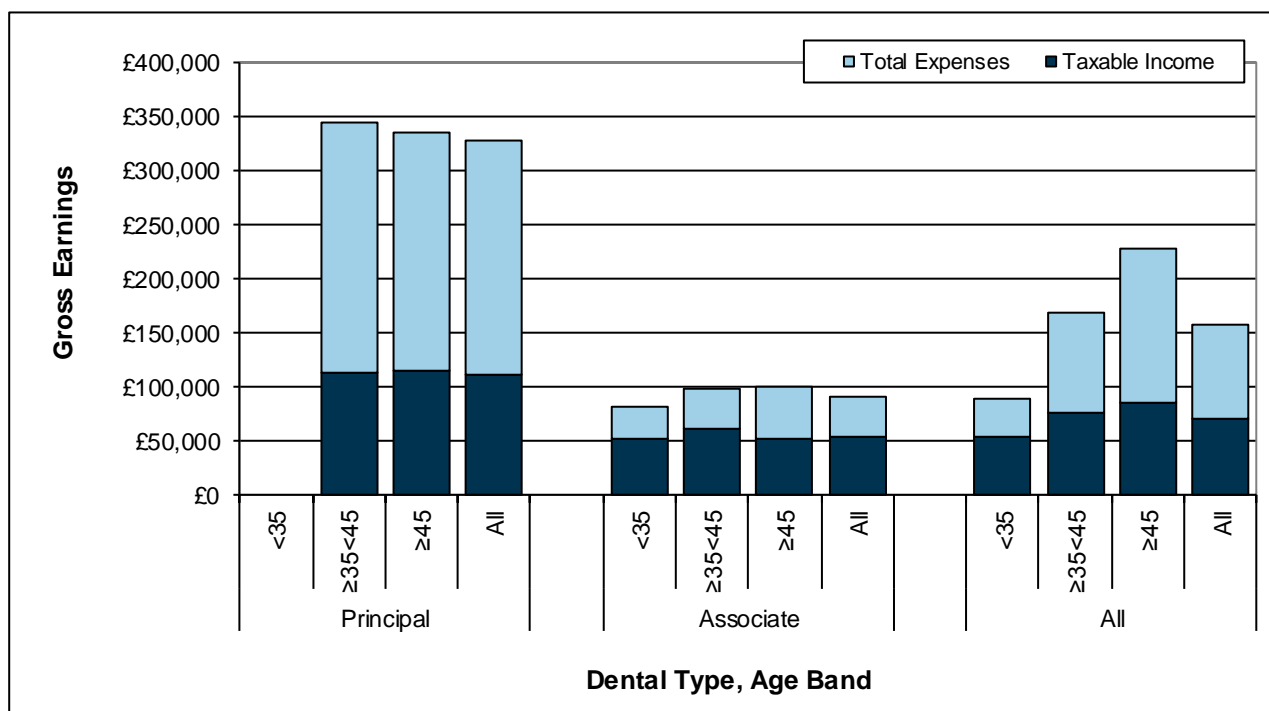
Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 24

Figure 24.1: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by dental type and age, Northern Ireland, 2014/15



Note:

1. Due to small sample sizes, results for some sub-groups have been suppressed.
2. Please see table 24.1 for source data

25. Earnings and Expenses by Gender

- 25.1 This section of the report looks in more detail at the 2014/15 earnings and expenses of self-employed GDS dentists by gender.
- 25.2 Although sample sizes allowed results to be presented for Principals, Associates, and all self-employed GDS dentists, it should be noted that the small sample sizes of each sub-group mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages.
- 25.3 Table 25.1 and Figure 25.1 show the average earnings and expenses from Health Service and private dentistry for all self-employed GDS dentists, by dental type and gender. The results show that in 2014/15:
- as in previous years, regardless of dental type classification, male dentists had higher average gross earnings, total expenses, and taxable income than their female counterparts;
 - for all male self-employed GDS dentists, average taxable income was £86,800, compared to £55,200 for all female self-employed GDS dentists.
- 25.4 It is worth noting that this report includes both full-time and part-time dental earnings and expenses, which – given that on average male dentists tend to work longer hours than female dentists ([Dental Working Hours, 2014-15 and 2015-16](#)) – could be a contributory factor to the differences observed in earnings and expenses by gender.

Table 25.1: All self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by dental type and gender, Northern Ireland, 2014/15

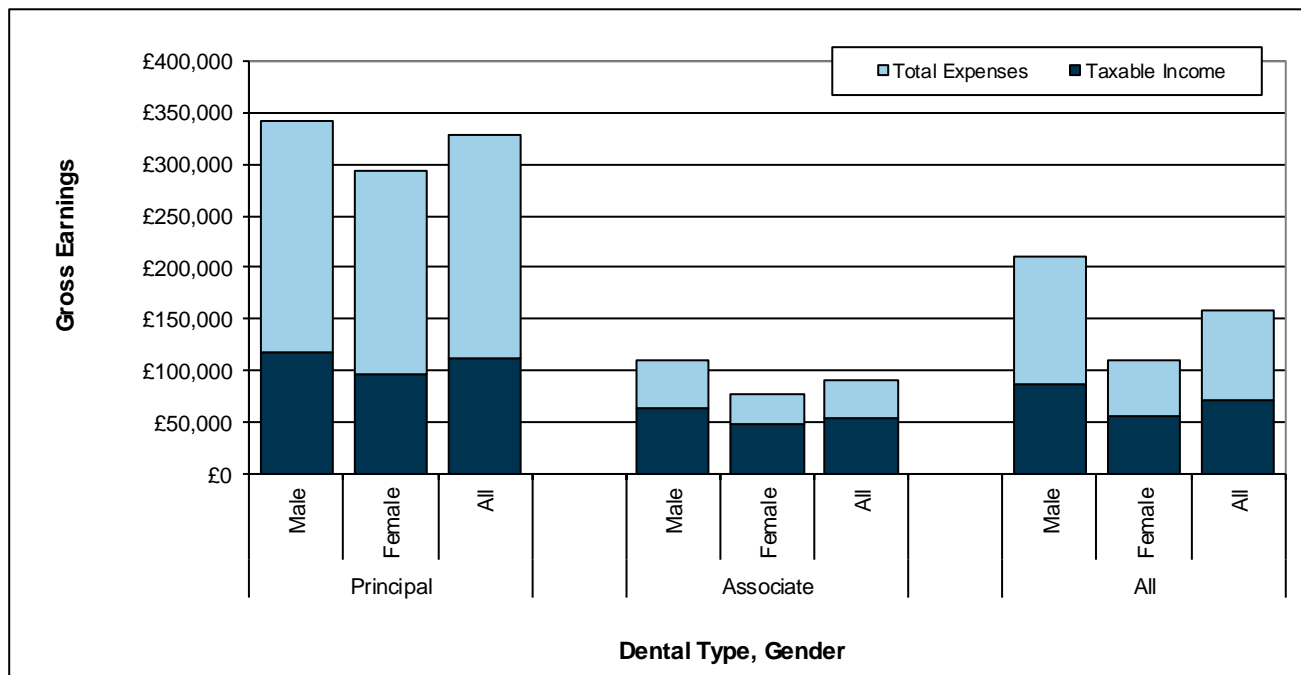
Dental Type	Gender	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	Male ¹	200	£341,600	£224,500	£117,200	65.7%
	Female ¹	50	£294,100	£197,000	£97,100	67.0%
	All ¹	250	£328,700	£217,000	£111,700	66.0%
Associate	Male	250	£110,400	£46,400	£64,000	42.0%
	Female	400	£77,500	£29,700	£47,800	38.3%
	All	700	£90,200	£36,100	£54,000	40.1%
All	Male	450	£209,600	£122,800	£86,800	58.6%
	Female	500	£109,900	£54,700	£55,200	49.8%
	All	950	£158,100	£87,600	£70,500	55.4%

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 25

Figure 25.1: All Self-employed GDS dentists - average earnings and expenses from Health Service and private dentistry by dental type and gender, Northern Ireland, 2014/15



Note: Please see table 25.1 for source data

26. Detailed Expenses Breakdown – Additional Analysis

- 26.1 This section of the report provides a more detailed breakdown of the allowable expenses results shown in earlier sections. For each expenses category, results are shown as an average and as a percentage of total expenses.
- 26.1.1 Office and general business expenses include general administrative costs as well as legal and professional costs.
- 26.1.2 Interest expenses include almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed GDS dentists) where turnover is less than £81,000 for the year, which is included in the 'Other' category.
- 26.1.3 The 'Other' category includes a variety of expenses, including laboratory costs, materials costs, advertising and business entertainment costs, bad debts, alternative finance payments, interest for businesses where annual turnover is less than £81,000, and expenses for those businesses where a more detailed breakdown is not available.
- 26.2 It should be noted that Principal costs for using Associate dentists to deliver some of the UDAs and UOAs on their contract may be included in different categories, depending on the person completing the Self Assessment tax form. It is thought that such costs of Associate dentists are likely to be included in the Other category on most Principal dentists' tax forms, but in some cases these costs could be included in the Employee category.
- 26.3 Additionally, when examining the detailed expenses breakdown for Associate dentists, it should be noted that some Associate dentists may not have any expenditure recorded in one or more of the expenses categories. This will affect the average value for expenses in these categories.
- 26.4 The averages presented in this section may also be affected by the way in which reimbursement for specific overheads are recorded on a dentist's Self Assessment tax return.
- 26.5 The results are shown for Principal, Associate, and all self-employed GDS dentists. Although sample sizes allowed some results to be presented for Principals, Associates, and all self-employed GDS dentists, it should be noted that the small sample sizes of each sub-group mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages.
- 26.6 As discussed [Dental Earnings and Expenses, 2014/15 Initial Analysis](#), Introduction, earnings and expenses can be counted more than once across tax returns, and this should be borne in mind when considering these results.

Detailed expenses breakdown by dental type, age, gender and activity demographics

- 26.7 Tables 26.1-26.3 show the average breakdown of allowable expenses for all self-employed GDS dentists by age, gender, activity type and percentage of gross earnings from Health Service dentistry for Principal, Associate, and all self-employed GDS dentists respectively. Table 26.1 also displays a breakdown of expenses for Principal Dentists by practice size. Table 26.3 also displays a breakdown of expenses by weekly working hours and percentage of time spent on Health Service dentistry. It

should be noted that small sample sizes for some sub-groups mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages.

26.8 For Principal Dentists in 2014/15:

- as in 2013/14, as a percentage of Total expenses, Other expenses represented the largest cost (43.6 per cent), followed by Employee costs (35.1 per cent);
- Office and General Business (8.5 per cent) and Premises (7.4 per cent) make up the majority of the remaining expenses.

Table 26.1: Self-employed Principal dentists - detailed expenses breakdown, by age, gender, activity type, percentage of gross earnings from Health Service dentistry and practice size, Northern Ireland, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£217,000 (100.0%)	£18,500 (8.5%)	£16,100 (7.4%)	£76,100 (35.1%)	£1,700 (0.8%)	£2,400 (1.1%)	£94,700 (43.6%)	£7,600 (3.5%)
Age								
<35 ^{1,2}	-	-	-	-	-	-	-	-
≥35<45 ¹	£231,500 (100.0%)	£25,800 (11.1%)	£16,500 (7.1%)	£74,300 (32.1%)	£1,300 (0.6%)	£3,500 (1.5%)	£99,900 (43.2%)	£10,200 (4.4%)
≥45 ¹	£220,000 (100.0%)	£16,700 (7.6%)	£16,100 (7.3%)	£81,900 (37.2%)	£2,000 (0.9%)	£2,000 (0.9%)	£94,400 (42.9%)	£6,900 (3.1%)
Gender								
Male ¹	£224,500 (100.0%)	£19,000 (8.5%)	£16,400 (7.3%)	£79,400 (35.4%)	£1,800 (0.8%)	£2,200 (1.0%)	£98,600 (43.9%)	£7,100 (3.2%)
Female ¹	£197,000 (100.0%)	£17,100 (8.7%)	£15,200 (7.7%)	£67,100 (34.0%)	£1,700 (0.9%)	£2,900 (1.5%)	£84,200 (42.8%)	£8,700 (4.4%)
Activity Type								
Orthodontic items ≥ 30% ^{1,2}	-	-	-	-	-	-	-	-
Orthodontic items < 30% ¹	£208,000 (100.0%)	£16,300 (7.8%)	£15,500 (7.5%)	£75,300 (36.2%)	£1,800 (0.9%)	£2,300 (1.1%)	£89,600 (43.1%)	£7,100 (3.4%)
Percentage of Gross Earnings from Health Service Dentistry								
≤25% ¹	£273,700 (100.0%)	£24,200 (8.8%)	£17,700 (6.5%)	£70,800 (25.9%)	£2,100 (0.8%)	£3,700 (1.4%)	£146,800 (53.6%)	£8,400 (3.1%)
>25<75% ¹	£250,700 (100.0%)	£21,000 (8.4%)	£18,800 (7.5%)	£103,900 (41.4%)	£1,800 (0.7%)	£2,000 (0.8%)	£94,000 (37.5%)	£9,200 (3.7%)
≥75% ¹	£105,900 (100.0%)	£8,800 (8.3%)	£10,200 (9.6%)	£35,900 (33.9%)	£1,300 (1.2%)	£1,500 (1.4%)	£44,200 (41.7%)	£4,100 (3.9%)
Practice Size								
Not single-handed ¹	£247,400 (100.0%)	£20,800 (8.4%)	£17,600 (7.1%)	£85,900 (34.7%)	£1,600 (0.7%)	£2,600 (1.0%)	£110,500 (44.7%)	£8,400 (3.4%)
Single-handed ^{1,2}	-	-	-	-	-	-	-	-

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 26

26.9 For Associate Dentists in 2014/15:

- Other expenses accounted for a majority (75.6 per cent) of Total expenses, followed by Office and General Business (12.7 per cent) and Premises (7.6 per cent); a trend similar to that shown in 2013/14;
- Associate Dentists are less likely than Principal Dentists to employ staff, and this is reflected in the percentage of Total expenses that were Employee costs, at 1.4 and 35.1 per cent respectively.

Table 26.2: Self-employed Associate dentists - detailed expenses breakdown, by age, gender, activity type and percentage of gross earnings from Health Service dentistry, Northern Ireland, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£36,100 (100.0%)	£4,600 (12.7%)	£2,800 (7.6%)	£500 (1.4%)	£500 (1.3%)	£0 (0.1%)	£27,300 (75.6%)	£500 (1.3%)
Age								
<35	£30,300 (100.0%)	£2,700 (8.9%)	£2,200 (7.3%)	£0 (0.0%)	£400 (1.2%)	£0 (0.0%)	£24,700 (81.6%)	£300 (1.0%)
≥35<45	£37,200 (100.0%)	£8,200 (22.0%)	£3,800 (10.2%)	£0 (0.0%)	£500 (1.4%)	£100 (0.3%)	£24,200 (65.0%)	£500 (1.2%)
≥45 ¹	£48,400 (100.0%)	£4,000 (8.3%)	£2,700 (5.5%)	£0 (0.0%)	£600 (1.3%)	£0 (0.0%)	£40,200 (82.9%)	£900 (1.9%)
Gender								
Male	£46,400 (100.0%)	£5,500 (11.9%)	£3,300 (7.2%)	£1,200 (2.7%)	£500 (1.1%)	£100 (0.1%)	£34,900 (75.1%)	£800 (1.8%)
Female	£29,700 (100.0%)	£4,000 (13.4%)	£2,400 (8.1%)	£0 (0.1%)	£400 (1.4%)	£0 (0.1%)	£22,600 (76.0%)	£300 (0.9%)
Activity Type								
Orthodontic items ≥ 30% ^{1,2}	-	-	-	-	-	-	-	-
Orthodontic items < 30%	£32,400 (100.0%)	£4,700 (14.4%)	£2,700 (8.5%)	£300 (1.0%)	£500 (1.4%)	£0 (0.1%)	£23,700 (73.2%)	£500 (1.5%)
Percentage of Gross Earnings from Health Service Dentistry								
≤25% ¹	£70,100 (100.0%)	£20,100 (28.6%)	£7,200 (10.3%)	£0 (0.0%)	£800 (1.1%)	£100 (0.1%)	£41,000 (58.5%)	£900 (1.3%)
>25<75% ¹	£55,300 (100.0%)	£5,700 (10.2%)	£2,200 (3.9%)	£1,600 (2.8%)	£900 (1.5%)	£100 (0.2%)	£43,900 (79.5%)	£1,000 (1.7%)
≥75%	£29,600 (100.0%)	£3,000 (10.0%)	£2,500 (8.3%)	£400 (1.2%)	£400 (1.2%)	£0 (0.1%)	£23,100 (78.0%)	£400 (1.2%)

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 26

26.10 For all self-employed GDS dentists in 2014/15:

- consistent with the results from 2013/14, the four largest expenses categories, in descending order, were Other (53.0 per cent), Employee (25.1 per cent), Office and General Business (9.8 per cent) and Premises (7.5 per cent).

Table 26.3: All self-employed GDS dentists - detailed expenses breakdown, by age, gender, activity type, percentage of gross earnings from Health Service dentistry, weekly working hours, percentage of time spent on Health Service dentistry and survey response, Northern Ireland, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£87,600 (100.0%)	£8,500 (9.8%)	£6,600 (7.5%)	£22,000 (25.1%)	£800 (0.9%)	£700 (0.8%)	£46,500 (53.0%)	£2,500 (2.8%)
Age								
<35	£36,900 (100.0%)	£2,900 (7.9%)	£2,900 (8.0%)	£2,300 (6.1%)	£400 (1.1%)	£100 (0.2%)	£27,800 (75.4%)	£500 (1.3%)
≥35<45	£92,700 (100.0%)	£13,200 (14.2%)	£7,400 (8.0%)	£21,800 (23.5%)	£700 (0.8%)	£1,100 (1.1%)	£45,200 (48.8%)	£3,300 (3.5%)
≥45 ¹	£141,300 (100.0%)	£10,900 (7.7%)	£9,900 (7.0%)	£44,900 (31.7%)	£1,400 (1.0%)	£1,100 (0.8%)	£69,000 (48.8%)	£4,200 (2.9%)
Gender								
Male	£122,800 (100.0%)	£11,300 (9.2%)	£9,000 (7.3%)	£34,800 (28.3%)	£1,100 (0.9%)	£1,000 (0.8%)	£62,200 (50.6%)	£3,500 (2.9%)
Female	£54,700 (100.0%)	£5,900 (10.8%)	£4,300 (7.9%)	£10,100 (18.4%)	£600 (1.1%)	£500 (0.8%)	£31,800 (58.1%)	£1,500 (2.8%)
Activity Type								
Orthodontic items ≥ 30% ¹	£202,900 (100.0%)	£20,700 (10.2%)	£11,900 (5.9%)	£44,200 (21.8%)	£800 (0.4%)	£1,300 (0.6%)	£119,700 (59.0%)	£4,300 (2.1%)
Orthodontic items < 30%	£80,100 (100.0%)	£7,800 (9.8%)	£6,200 (7.8%)	£20,700 (25.8%)	£800 (1.0%)	£700 (0.8%)	£41,600 (51.9%)	£2,300 (2.9%)
Percentage of Gross Earnings from Health Service Dentistry								
≤25% ¹	£192,700 (100.0%)	£22,600 (11.7%)	£13,500 (7.0%)	£42,600 (22.1%)	£1,600 (0.8%)	£2,300 (1.2%)	£104,700 (54.3%)	£5,400 (2.8%)
>25<75% ¹	£165,100 (100.0%)	£14,300 (8.7%)	£11,500 (7.0%)	£59,100 (35.8%)	£1,400 (0.8%)	£1,200 (0.7%)	£72,100 (43.7%)	£5,600 (3.4%)
≥75%	£39,000 (100.0%)	£3,700 (9.4%)	£3,400 (8.7%)	£4,700 (12.1%)	£500 (1.2%)	£200 (0.5%)	£25,700 (65.9%)	£800 (2.1%)
Weekly Working Hours								
<35 ¹	£39,800 (100.0%)	£4,100 (10.4%)	£4,100 (10.3%)	£5,000 (12.6%)	£600 (1.5%)	£200 (0.6%)	£25,000 (62.8%)	£800 (1.9%)
≥35<45	£84,800 (100.0%)	£10,200 (12.1%)	£5,200 (6.1%)	£22,100 (26.1%)	£700 (0.9%)	£600 (0.7%)	£43,000 (50.8%)	£2,900 (3.4%)
≥45 ^{1,2}	- -	- -	- -	- -	- -	- -	- -	- -
Percentage of Dental Time spent on Health Service Dentistry								
≤25% ^{1,2}	- -	- -	- -	- -	- -	- -	- -	- -
>25<75% ¹	£77,900 (100.0%)	£9,600 (12.3%)	£8,500 (10.9%)	£21,100 (27.1%)	£1,000 (1.3%)	£700 (0.9%)	£34,300 (44.1%)	£2,600 (3.4%)
≥75%	£71,400 (100.0%)	£5,700 (8.0%)	£3,900 (5.5%)	£22,200 (31.1%)	£600 (0.8%)	£400 (0.6%)	£36,500 (51.1%)	£2,000 (2.9%)
Survey Response for Percentage of Dental Time spent on Health Service Dentistry								
All responders	£77,100 (100.0%)	£8,500 (11.1%)	£5,600 (7.2%)	£22,600 (29.4%)	£700 (0.9%)	£600 (0.7%)	£37,000 (48.0%)	£2,100 (2.7%)
No survey	£95,400 (100.0%)	£8,700 (9.1%)	£7,200 (7.6%)	£21,500 (22.6%)	£900 (0.9%)	£800 (0.8%)	£53,600 (56.2%)	£2,700 (2.8%)
Survey Response								
All responders	£77,900 (100.0%)	£8,500 (10.9%)	£5,700 (7.4%)	£22,600 (29.0%)	£800 (1.0%)	£600 (0.7%)	£37,400 (48.0%)	£2,300 (2.9%)
No survey	£95,300 (100.0%)	£8,600 (9.0%)	£7,200 (7.6%)	£21,600 (22.6%)	£900 (0.9%)	£800 (0.8%)	£53,600 (56.3%)	£2,700 (2.8%)

Notes: 1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 26

4. The bands of weekly working hours changed in 2012/13 (from ≥35<45 and ≥45 to ≥35≤45 and >45) so caution should be used when making any comparisons to data before 2012/13

Detailed expenses breakdown by Local Commissioning Group

26.11 Table 26.4 shows the average breakdown of allowable expenses for all self-employed GDS dentists by dental type and Local Commissioning Group. It should be noted that small sample sizes for some sub-groups mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages.

Table 26.4: All self-employed GDS dentists - detailed expenses breakdown, by dental type and Local Commissioning Group, Northern Ireland, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All Principal Dentists Total¹	£217,000 (100.0%)	£18,500 (8.5%)	£16,100 (7.4%)	£76,100 (35.1%)	£1,700 (0.8%)	£2,400 (1.1%)	£94,700 (43.6%)	£7,600 (3.5%)
All Associate Dentists Total	£36,100 (100.0%)	£4,600 (12.7%)	£2,800 (7.6%)	£500 (1.4%)	£500 (1.3%)	£0 (0.1%)	£27,300 (75.6%)	£500 (1.3%)
All Dentists Total	£87,600 (100.0%)	£8,500 (9.8%)	£6,600 (7.5%)	£22,000 (25.1%)	£800 (0.9%)	£700 (0.8%)	£46,500 (53.0%)	£2,500 (2.8%)
Principal Dentists								
Belfast ¹	£289,800 (100.0%)	£21,800 (7.5%)	£18,000 (6.2%)	£101,200 (34.9%)	£2,100 (0.7%)	£3,000 (1.0%)	£133,400 (46.0%)	£10,200 (3.5%)
Northern ^{1,2}	-	-	-	-	-	-	-	-
South Eastern ^{1,2}	-	-	-	-	-	-	-	-
Southern ^{1,2}	-	-	-	-	-	-	-	-
Western ^{1,2}	-	-	-	-	-	-	-	-
Associate Dentists								
Belfast ¹	£37,500 (100.0%)	£4,800 (12.8%)	£2,200 (6.0%)	£0 (0.0%)	£400 (1.2%)	£0 (0.1%)	£29,400 (78.4%)	£500 (1.4%)
Northern ¹	£29,200 (100.0%)	£3,200 (10.8%)	£2,000 (6.9%)	£0 (0.0%)	£500 (1.6%)	£0 (0.1%)	£23,300 (79.7%)	£300 (0.9%)
South Eastern ¹	£34,700 (100.0%)	£6,600 (19.1%)	£3,100 (8.8%)	£0 (0.0%)	£400 (1.1%)	£0 (0.0%)	£24,100 (69.4%)	£600 (1.6%)
Southern ¹	£33,300 (100.0%)	£2,600 (7.8%)	£4,900 (14.7%)	£0 (0.0%)	£500 (1.5%)	£0 (0.1%)	£24,700 (74.1%)	£600 (1.9%)
Western ¹	£50,000 (100.0%)	£7,400 (14.7%)	£1,100 (2.3%)	£0 (0.0%)	£500 (1.1%)	£0 (0.0%)	£40,500 (81.2%)	£400 (0.8%)
All Dentists								
Belfast	£111,200 (100.0%)	£9,800 (8.8%)	£6,900 (6.2%)	£29,600 (26.6%)	£900 (0.8%)	£900 (0.8%)	£59,700 (53.7%)	£3,400 (3.0%)
Northern ¹	£75,300 (100.0%)	£6,700 (8.8%)	£6,100 (8.1%)	£22,100 (29.4%)	£800 (1.1%)	£800 (1.1%)	£36,600 (48.7%)	£2,100 (2.8%)
South Eastern ¹	£66,700 (100.0%)	£7,500 (11.2%)	£4,700 (7.1%)	£11,700 (17.6%)	£600 (0.9%)	£400 (0.6%)	£39,100 (58.6%)	£2,700 (4.0%)
Southern ¹	£69,100 (100.0%)	£7,100 (10.2%)	£6,800 (9.9%)	£15,200 (22.0%)	£700 (1.0%)	£300 (0.4%)	£37,400 (54.2%)	£1,600 (2.3%)
Western ¹	£110,500 (100.0%)	£12,200 (11.0%)	£8,000 (7.3%)	£27,900 (25.3%)	£1,100 (1.0%)	£1,000 (0.9%)	£57,700 (52.2%)	£2,600 (2.4%)

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 26

Scotland

27. Earnings and Expenses by Percentage of Total Paid Courses of Treatment that were Orthodontic Courses

- 27.1 This section of the report looks in more detail at the 2014/15 earnings and expenses of self-employed dentists by the percentage of Total Paid Courses (of NHS treatment) that a dentist has been paid for that are Paid Orthodontic Courses (activity type).
- 27.2 For the analyses presented in this section, the self-employed dental population was split into two cohorts: those whose Paid Orthodontic Courses accounted for thirty per cent or more of their Total Paid Courses (referred to as 'Orthodontic Courses \geq 30%'), and those whose Paid Orthodontic Courses accounted for less than thirty per cent of their Total Paid Courses ('Orthodontic Courses $<$ 30%') across all their dental arrangements.
- 27.3 Due to the low population of dentists categorised as Orthodontic Courses \geq 30%, a different system of weighting has been employed in this section than has been used in the rest of the report. This means that the average values presented for Principal, Associate and all dentists will differ from those presented throughout the rest of the report.
- 27.4 Although sample sizes allowed results to be presented for Principals, Associates, and all self-employed dentists, it should be noted that the small sample sizes of each sub-group mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages.
- 27.5 Table 27.1 shows the average number of Total Paid Courses and Paid Orthodontic Courses provided during the period by self-employed dentists, by activity type.

Note that the values for Total Paid Courses and Paid Orthodontic Courses are based on NHS activity only, and do not take into consideration any private work undertaken by the dentist during the period.

Table 27.1: Average number of Total Paid Courses and Paid Orthodontic Courses for self-employed dentists, by activity type, Scotland, 2014/15

Activity Type	Average Total Paid Courses ¹	Average Paid Orthodontic Courses ¹
Orthodontic Courses \geq 30%	960	945
Orthodontic Courses $<$ 30%	1,548	2
All Dentists	1,523	42

Notes:

1. Based on recorded NHS dental activity between 1 April 2014 and 31 March 2015

2. Paid Orthodontic Courses are a subset of Total Paid Courses

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 27

- 27.6 Table 27.2 and figure 27.1 show the average earnings and expenses from NHS and private dentistry for self-employed GDS dentists by activity type and dental type. Due to very small sample sizes, results have been suppressed for some sub-groups. The results show that:

- for Principal dentists, those in the Orthodontic Courses < 30% category had a taxable income from NHS and private dentistry of £100,200, compared to £102,300 for all dentists. This means that those in the Orthodontic Courses ≥ 30% category must have an average taxable income of more than £102,300, although the average value cannot be published due to very small sample sizes and any difference may not necessarily be statistically significant;
- for all self-employed GDS dentists, those in the Orthodontic Courses ≥ 30% category earned a higher taxable income from NHS and private dentistry than those in the Orthodontic Courses < 30% category (£90,500 compared to £65,900).

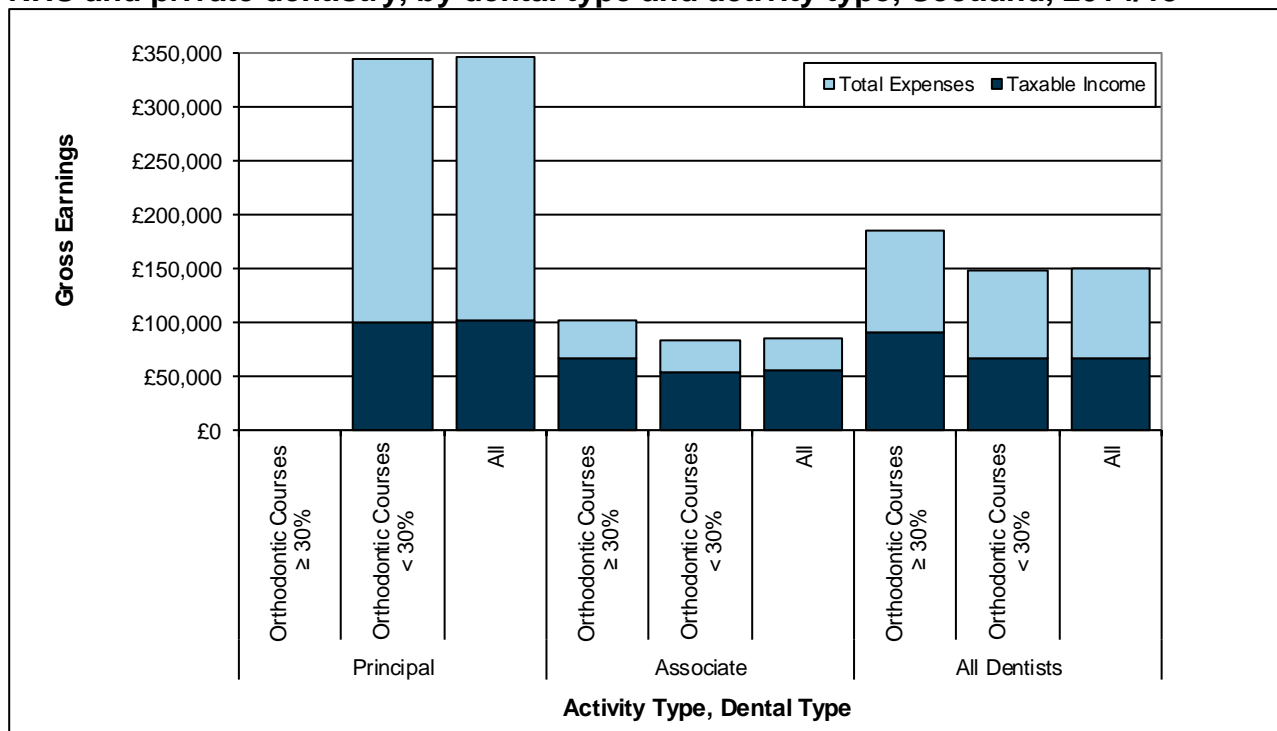
Table 27.2: All self-employed GDS dentists - Average earnings and expenses from NHS and private dentistry, by dental type and activity type, Scotland, 2014/15

Dental Type	Activity Type ¹	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	Orthodontic Courses ≥ 30% ^{1,2}	-	-	-	-	-
	Orthodontic Courses < 30%	550	£344,600	£244,500	£100,200	70.9%
	All	600	£346,000	£243,700	£102,300	70.4%
Associate	Orthodontic Courses ≥ 30% ¹	50	£101,200	£34,700	£66,500	34.3%
	Orthodontic Courses < 30%	1,650	£84,100	£29,600	£54,500	35.2%
	All	1,750	£84,700	£29,800	£54,900	35.1%
All Dentists	Orthodontic Courses ≥ 30% ¹	100	£185,800	£95,300	£90,500	51.3%
	Orthodontic Courses < 30%	2,200	£149,100	£83,200	£65,900	55.8%
	All	2,300	£150,500	£83,600	£66,900	55.6%

Notes:

1. Based on recorded NHS dental activity between 1 April 2014 and 31 March 2015
2. Small sample (<125)
3. Suppressed figures
4. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 27

Figure 27.1: All self-employed GDS dentists - Average earnings and expenses from NHS and private dentistry, by dental type and activity type, Scotland, 2014/15



Note: Please see table 27.2 for source data

28. Earnings and Expenses by Working Patterns

- 28.1 Analyses in this section of the report are based on results from the Dental Working Patterns Survey, 2014/15 and 2015/16, and provide detailed analysis on average earnings and expenses from NHS and private dentistry by weekly working hours, percentage of time spent on NHS dentistry, and business arrangement.
- 28.2 As with the results in the rest of the report, the findings in this section relate only to those dentists who were identified by NHS National Services Scotland: Information Services Division (ISD) as having an arrangement with an NHS Board to provide General Dental Services (GDS) in 2014/15. The results cover earnings and expenses from both NHS and private dentistry, and non-dental income is excluded.
- 28.3 Many results in this section are based only on the sample of dentists who responded to the survey, and may be based on small numbers. It should therefore be kept in mind that these results will be subject to more uncertainty than those which do not rely on the use of survey data.
- 28.4 All results based on the survey data were weighted using the same methodology as the rest of the report, which means that average values for the “All Dentists” category presented in these sections – comprised of the “All responders” and “No survey” categories – are the same as the average values for the “All Dentists” category throughout the rest of the report.
- 28.5 Further information about the representativeness of the survey sample is available in [Dental Working Hours, 2014/15 and 2015/16](#).

Earnings and expenses by weekly hours devoted to dentistry

- 28.6 This sub-section of the report uses responses to the Dental Working Patterns Survey to examine earnings and expenses for self-employed GDS dentists by the average number of hours per week they devoted to NHS and private dentistry, including clinical and administrative work. It should be noted that some survey responders may have also included time spent in employed, as opposed to only self-employed, dental work (such as time spent working in dental schools); as such, the measure of weekly working hours may not be restricted to self-employed work in a dental practice.
- 28.7 Table 28.1 and Figure 28.1 show average earnings and expenses from NHS and private dentistry for all self-employed dentists by weekly working hours. Although sample sizes allowed results to be presented for Principals, Associates, and all self-employed GDS dentists, it should be noted that the small sample sizes of each sub-group mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages. Due to very small sample sizes (<30), results for some sub-groups have been suppressed.

28.8 The results in Table 28.1 and Figure 28.1 show that in 2014/15:

- for self-employed Principal dentists, those who worked an average week of 35-45 hours earned a taxable income from NHS and private dentistry of £105,900;
- for self-employed Associate dentists, those who worked on average less than 35 hours a week earned a taxable income from NHS and private dentistry of £47,000, which is less than the £60,900 earned on average by those with an average working week of 35-45 hours;
- for all self-employed GDS dentists, those who worked more than 45 hours in an average week had the highest taxable income from NHS and private dentistry of £85,200, followed by £71,800 for those who worked an average week of 35-45 hours, and then £55,300 – the lowest – for those who worked less than 35 hours on average per week.

Table 28.1: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry, by dental type and weekly hours devoted to dentistry, Scotland, 2014/15

Dental Type	Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	<35 ^{1,2}	-	-	-	-	-
	≥35≤45 ¹	100	£327,500	£221,600	£105,900	67.7%
	>45 ¹	-	-	-	-	-
	All responders ¹	200	£344,800	£244,200	£100,600	70.8%
	No survey	350	£348,600	£244,400	£104,200	70.1%
	All	600	£347,200	£244,300	£102,900	70.4%
Associate	<35 ¹	200	£72,600	£25,600	£47,000	35.3%
	≥35≤45	350	£92,800	£32,000	£60,900	34.4%
	>45 ^{1,2}	-	-	-	-	-
	All responders	600	£88,600	£31,800	£56,800	35.9%
	No survey	1,150	£82,700	£28,700	£54,000	34.7%
	All	1,750	£84,700	£29,700	£55,000	35.1%
All	<35 ¹	250	£125,400	£70,100	£55,300	55.9%
	≥35≤45	500	£150,000	£78,200	£71,800	52.1%
	>45 ¹	100	£279,300	£194,100	£85,200	69.5%
	All responders	800	£156,100	£87,800	£68,400	56.2%
	No survey	1,500	£147,500	£81,300	£66,300	55.1%
	All	2,300	£150,500	£83,500	£67,000	55.5%

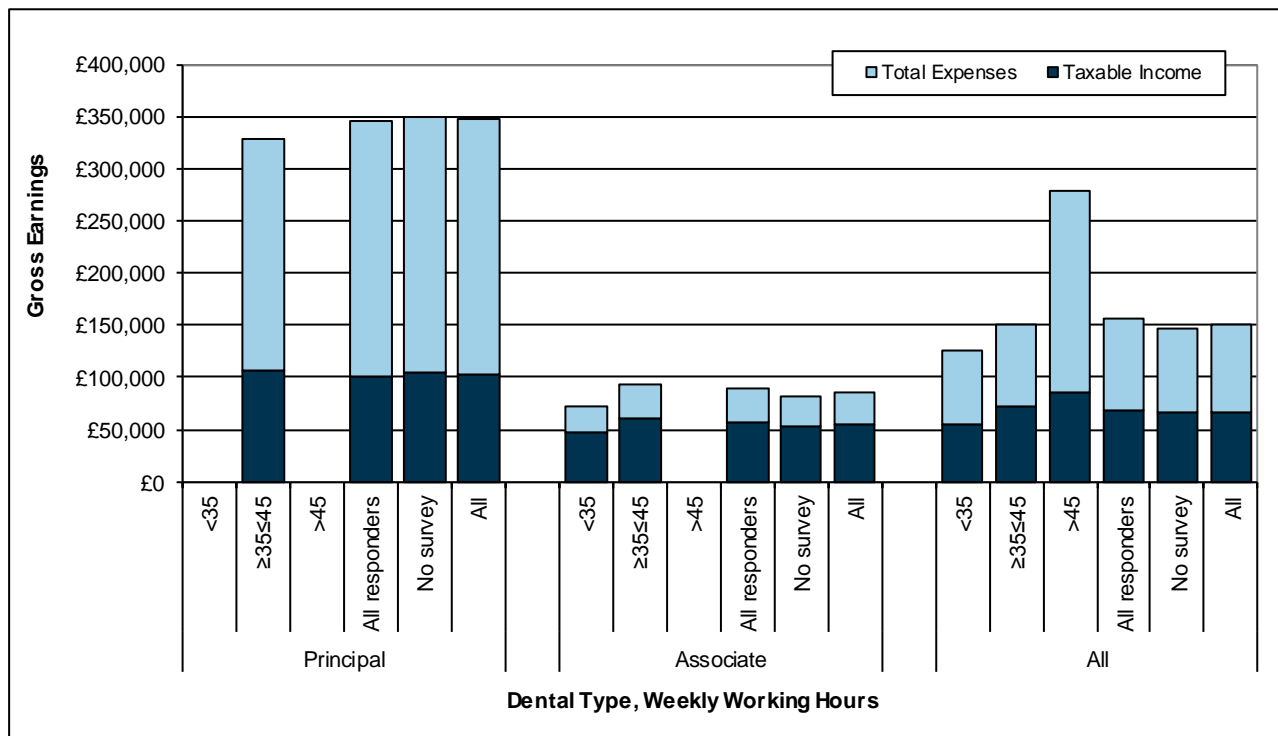
Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 28

Figure 28.1: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry by dental type and weekly hours devoted to dentistry, Scotland, 2014/15



Notes:

1. Due to small sample sizes, results for some sub-groups have been suppressed.
2. Please see table 28.1 for source data

Earnings and expenses by weekly hours devoted to dentistry and gender

28.9 Table 28.2 shows earnings and expenses for self-employed GDS dentists by both the average number of hours per week they devoted to dentistry (including clinical and administrative work for both NHS and private dentistry) and gender, for all self-employed GDS dentists.

28.10 It should be noted that the small sample sizes for each sub-group mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages. Due to small sample sizes, results have been suppressed for some sub-groups.

28.11 The results show that for all self-employed GDS dentists in 2014/15:

- male dentists who worked 35-45 hours per week had a higher average taxable income of £78,300, compared to £77,800 for all male survey respondents
- female dentists who worked 35-45 hours per week had a higher average taxable income of £62,100, compared to £57,300 for all female survey respondents.

Table 28.2: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry by gender and weekly working hours, Scotland, 2014/15

Gender	Weekly Working Hours	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Male	<35 ¹	50	£164,200	£100,500	£63,700	61.2%
	≥35≤45	300	£176,900	£98,600	£78,300	55.8%
	>45 ¹	50	£318,600	£227,000	£91,600	71.2%
	All responders	450	£196,700	£118,800	£77,800	60.4%
Female	<35 ¹	150	£107,600	£56,200	£51,400	52.2%
	≥35≤45	200	£109,400	£47,300	£62,100	43.2%
	>45 ^{1,2}	-	-	-	-	-
	All responders	350	£108,800	£51,500	£57,300	47.3%
All responders		800	£156,100	£87,800	£68,400	56.2%
No survey		1,500	£147,500	£81,300	£66,300	55.1%
All		2,300	£150,500	£83,500	£67,000	55.5%

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 28

Earnings and expenses for Principal Dentists by business arrangement

28.12 This sub-section of the report looks at the 2014/15 earnings and expenses of self-employed Principal Dentists by the business arrangements under which they operated. Results are only available for Principal Dentists because the Dental Working Patterns Survey only asked the business arrangement question of these dentists.

28.13 Business arrangements were determined from dentists' own responses to the Dental Working Patterns Survey. The survey form listed seven main types of arrangement; from 2013/14 these have been merged in to five categories to ensure sample sizes were large enough to be published without suppression. Details are presented in Table 28.3.

28.14 Results for those self-employed Principal Dentists who completed the survey are given in Table 28.4; also given are the results for those who did not complete a survey. Due to very small sample sizes, results for some groups have been suppressed.

Table 28.3: Summary of business arrangements for running dental practices used in the Dental Working Patterns Survey, Scotland, 2014/15 and 2015/16

Business Arrangement in Analysis	Business Arrangement in Dental Survey	Description	Comparison to 2008/09 and 2009/10 Reports	Comparison to the 2006/07 and 2007/08 Reports
Limited Company	Limited Company	Dentist is an owner/director/partner of a Limited Company. The dentist and/or the company holds the arrangement with a NHS Board to provide general dental services.	Limited Company	Body corporate
Partnerships and Expenses Sharing Groups	Limited Liability Partnership	Incorporated working in a partnership whose liability is limited by law	Partnership (either true or limited liability)	Limited Liability Partnership
	True Partnership	Include dentists in a profit sharing partnership.	Partnership (either true or limited liability)	True Partnership
	Expenses Sharing Group	Dentist who shares expenses with other dentist(s) but retains own profit	Expenses Sharing Group	Expenses sharing group
Sole trader without other dentists working for them	Sole trader without other dentists working for them	Dentist is self-employed and is the sole performer of dental services under their contract.	Sole trader without other dentists working for them	Sole trader
Sole trader with other dentists working for them	Sole trader with other dentists working for them	Dentist is self-employed, performs dental services, and also employs and/pr sub-contracts other dentists to perform dental services within their sole trader business arrangement.	Sole trader with other dentists working for them	This category was not available. It is understood that with most dentists this arrangement in these years would have been recorded in 'Sole Trader' or 'Other'
Other/Mixed	Other	Any other arrangement not stated in the above	Other	Other

Table 28.4: Self-employed Principal Dentists - average earnings and expenses from NHS and private dentistry by business arrangement, Scotland, 2014/15

Business Arrangement	Report Population	Mean Average			Expenses to Earnings Ratio
		Gross Earnings	Total Expenses	Taxable Income	
Limited Company ¹²	-	-	-	-	-
Partnerships and Expenses Sharing Group ¹	50	£302,600	£202,300	£100,400	66.8%
Sole Trader without help ¹²	-	-	-	-	-
Sole Trader with help ¹	100	£429,800	£314,100	£115,700	73.1%
Other/Mixed ¹²	-	-	-	-	-
All responders ¹	200	£365,400	£260,000	£105,300	71.2%
No survey	400	£338,300	£236,600	£101,800	69.9%
All	600	£347,200	£244,300	£102,900	70.4%

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 28

29. Earnings and Expenses by Region

- 29.1 This section of the report looks at the 2014/15 earnings and expenses of all self-employed GDS dentists by region.
- 29.2 Because of small sample sizes, it is not possible to present earnings and expenses results for dentists by each of the fourteen NHS Boards in Scotland. In order to allow a meaningful comparison of earnings and expenses by region, the fourteen NHS Boards have been mapped to four regions, based on geographical location. Table 29.1 shows the regions used for these analyses and the related NHS Boards included within each grouping.

Table 29.1: Regional groupings of NHS Boards used in Dental Earnings and Expenses, Scotland, 2014/15

Region	NHS Boards
Northern	NHS Highland, NHS Grampian, NHS Orkney, NHS Shetland, NHS Western Isles
Southern	NHS Dumfries & Galloway, NHS Borders, NHS Ayrshire & Arran
Western	NHS Lanarkshire, NHS Greater Glasgow & Clyde
Eastern	NHS Tayside, NHS Forth Valley, NHS Fife, NHS Lothian

- 29.3 Table 29.2 shows average gross earnings, total expenses and taxable income from NHS and private dentistry by dental type and region. Figure 29.1 shows average gross earnings and total expenses for all self-employed GDS dentists by region. It should be noted that given the relatively low dental sample sizes in each region, extreme values can have noticeable effects on the averages; the results may be subject to more uncertainty and differences may not be statistically significant. Additionally, due to very small sample sizes, results have been suppressed for some sub-groups.

Table 29.2: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry, by dental type and region, Scotland, 2014/15

Dental Type	Region	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	Northern ^{1,2}	-	-	-	-	-
	Southern ^{1,2}	-	-	-	-	-
	Western ¹	250	£344,400	£242,900	£101,500	70.5%
	Eastern ¹	250	£355,500	£254,400	£101,100	71.6%
	All	600	£347,200	£244,300	£102,900	70.4%
Associate	Northern ¹	200	£76,400	£25,200	£51,200	33.0%
	Southern ¹	200	£91,000	£28,800	£62,200	31.6%
	Western	650	£82,400	£26,100	£56,300	31.7%
	Eastern	650	£87,900	£35,000	£52,800	39.9%
	All	1,750	£84,700	£29,700	£55,000	35.1%
All	Northern	250	£120,900	£60,000	£60,900	49.6%
	Southern ¹	250	£153,200	£78,100	£75,100	51.0%
	Western	900	£150,700	£82,600	£68,100	54.8%
	Eastern	900	£158,100	£92,600	£65,500	58.6%
	All	2,300	£150,500	£83,500	£67,000	55.5%

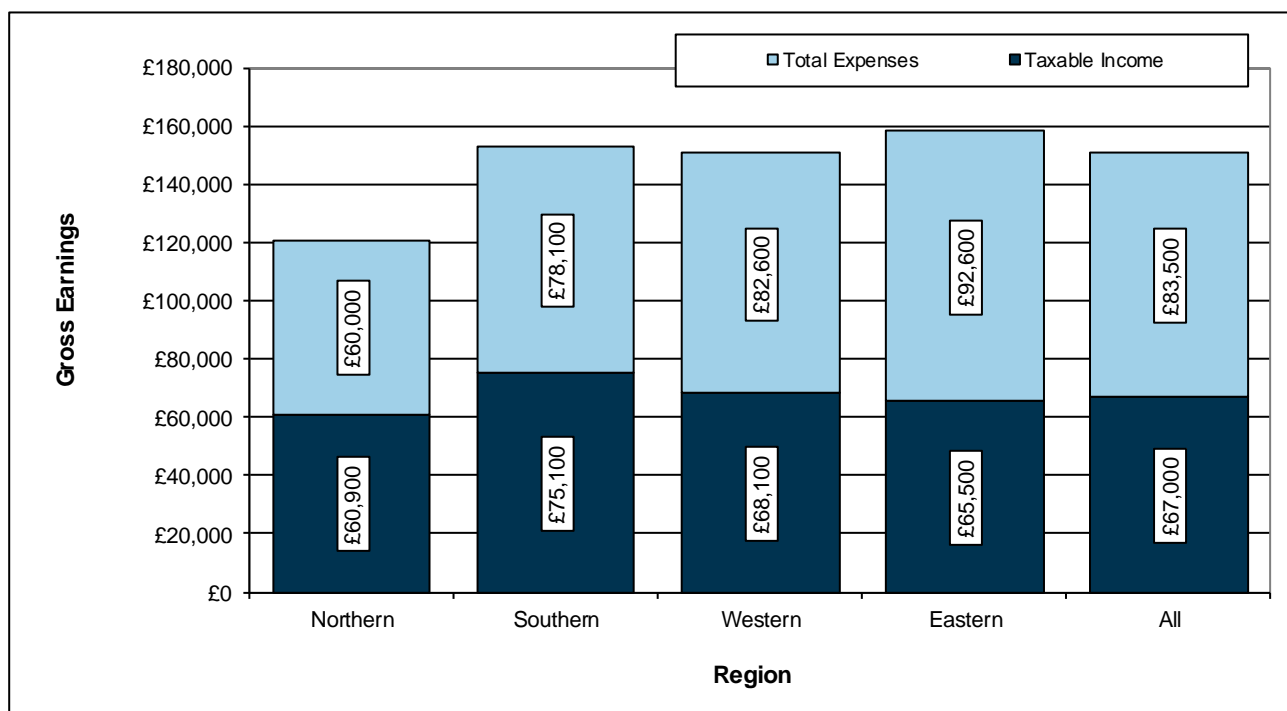
Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 29

Figure 29.1: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry by region, Scotland, 2014/15



Note: Please see table 29.2 for source data

30. Earnings and Expenses by Age

- 30.1 This section of the report looks in detail at the 2014/15 earnings and expenses of all self-employed GDS dentists by age. For the purposes of this report, dentists' ages were calculated as at 30 September 2014 – the mid-point of 2014/15.
- 30.2 Table 30.1 and Figure 30.1 show average gross earnings, total expenses and taxable income from NHS and private dentistry by dental type and age band. It should be noted that given the relatively low dental sample sizes in each age band, extreme values can have noticeable effects on the averages; the results may be subject to more uncertainty and differences may not be statistically significant.
- 30.3 Table 30.1 and Figure 30.1 show that:
- for all self-employed Principal Dentists, average taxable income from NHS and private dentistry was lower for those aged under 35 years (£97,000) when compared to those aged 35-44 (£104,500) and 45 years and over (£103,600);
 - for all self-employed Associate Dentists, average taxable income from NHS and private dentistry was higher for those aged 45 and over (£57,900) than for those aged under 35 years (£53,500) or aged 35-44 (£55,400);
 - for all self-employed GDS dentists, those aged under 35 earned the lowest taxable income of £56,900, compared to £69,900 for dentists aged 35-44 and £78,500 for those aged 45 and over. These trends, which are broadly consistent with those shown in previous years, may in part be explained by the characteristics of each age band: for example, those aged under 35 years are more likely to be an Associate than a Principal dentist.

Table 30.1: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry, by dental type and age band, Scotland, 2014/15

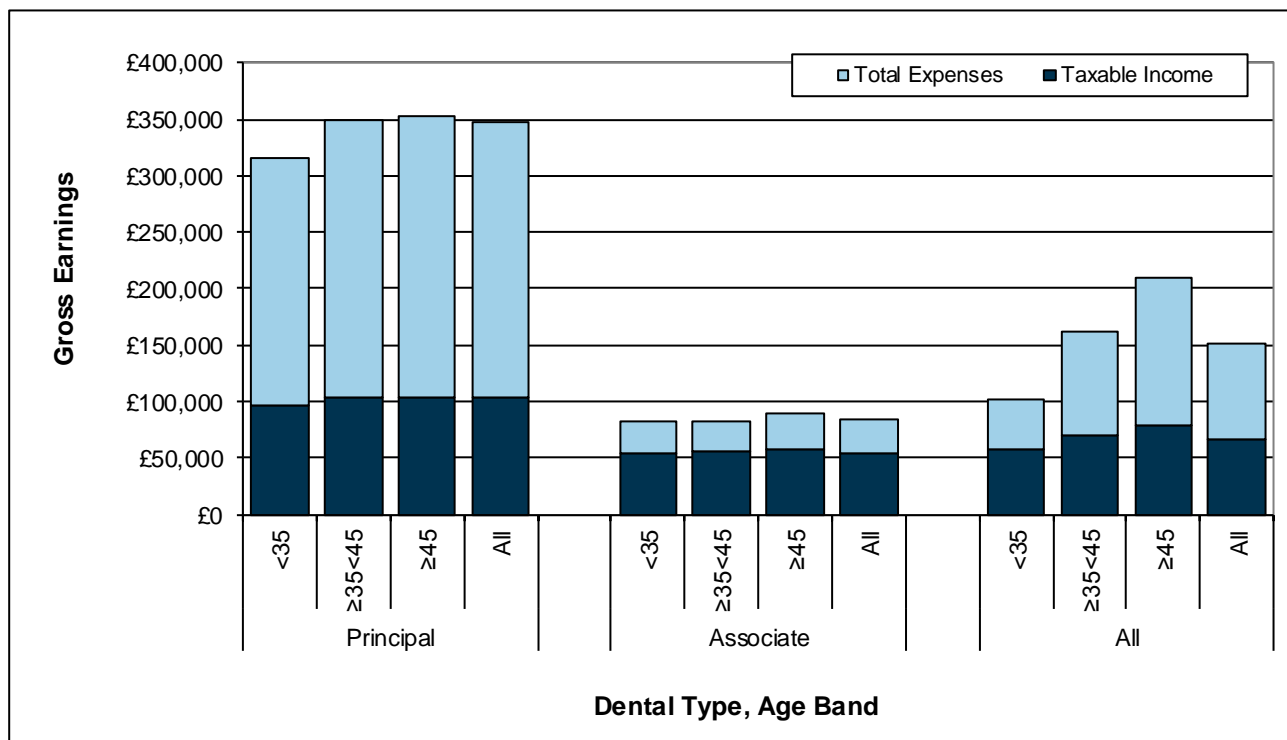
Dental Type	Age Band	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	<35 ¹	100	£315,700	£218,700	£97,000	69.3%
	≥35<45 ¹	150	£350,000	£245,500	£104,500	70.2%
	≥45	350	£353,300	£249,800	£103,600	70.7%
	All	600	£347,200	£244,300	£102,900	70.4%
Associate	<35	900	£83,200	£29,700	£53,500	35.7%
	≥35<45	400	£82,900	£27,500	£55,400	33.2%
	≥45	400	£89,900	£32,000	£57,900	35.6%
	All	1,750	£84,700	£29,700	£55,000	35.1%
All	<35	1,000	£101,400	£44,500	£56,900	43.9%
	≥35<45	600	£161,400	£91,600	£69,900	56.7%
	≥45	750	£209,000	£130,500	£78,500	62.4%
	All	2,300	£150,500	£83,500	£67,000	55.5%

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 30

Figure 30.1: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry, by dental type and age band, Scotland, 2014/15



Note: Please see table 30.1 for source data

31. Earnings and Expenses by Gender

- 31.1 This section of the report looks in more detail at the 2014/15 earnings and expenses of self-employed GDS dentists by gender.
- 31.2 Although sample sizes allowed results to be presented for Principals, Associates, and all self-employed dentists, it should be noted that the small sample sizes of each subgroup mean that these values are subject to more uncertainty, as extreme values can have noticeable effects on the averages.
- 31.3 Table 31.1 and Figure 31.1 show the average earnings and expenses from NHS and private dentistry for all self-employed GDS dentists by dental type and gender. The results show that in 2014/15:
- for all self-employed male Principal dentists, average taxable income from NHS and private dentistry was £106,700; compared to £93,000 for female dentists;
 - for all self-employed male Associate dentists, average taxable income from NHS and private dentistry was £61,800; compared to £49,400 for female dentists;
 - for all self-employed male dentists, average taxable income from NHS and private dentistry was £77,500; compared to £55,700 for all self-employed female dentists.
- 31.4 It is worth noting that this report includes both full-time and part-time dental earnings and expenses, which – given that on average male dentists tend to work longer hours than female dentists ([Dental Working Hours, 2014-15 and 2015-16](#)) – could be a contributory factor to the differences observed in earnings and expenses by gender.

Table 31.1: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry, by dental type and gender, Scotland, 2014/15

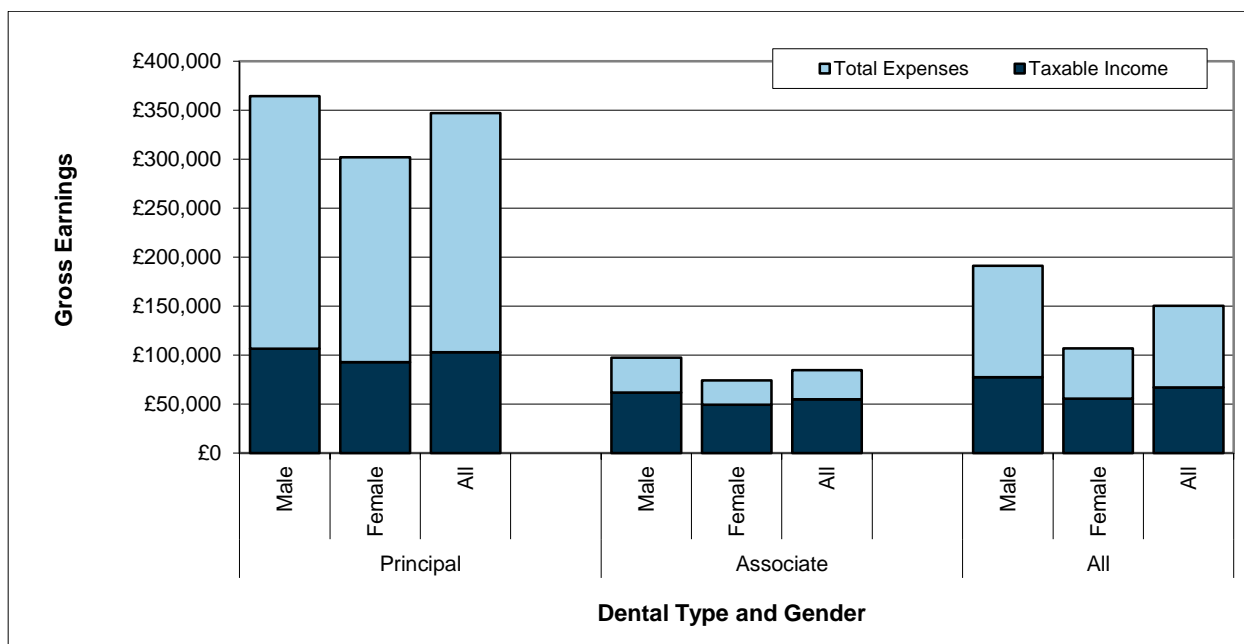
Dental Type	Gender	Report Population	Mean Average			Expenses to Earnings Ratio
			Gross Earnings	Total Expenses	Taxable Income	
Principal	Male	400	£364,600	£257,900	£106,700	70.7%
	Female ¹	150	£302,000	£209,000	£93,000	69.2%
	All	600	£347,200	£244,300	£102,900	70.4%
Associate	Male	800	£97,500	£35,800	£61,800	36.7%
	Female	950	£74,300	£24,800	£49,400	33.4%
	All	1,750	£84,700	£29,700	£55,000	35.1%
All	Male	1,200	£191,100	£113,600	£77,500	59.4%
	Female	1,100	£107,000	£51,300	£55,700	48.0%
	All	2,300	£150,500	£83,500	£67,000	55.5%

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 31

Figure 31.1: All self-employed GDS dentists - average earnings and expenses from NHS and private dentistry, by dental type and gender, Scotland, 2014/15



Note: Please see table 31.1 for source data

32. Detailed Expenses Breakdown - Additional Analysis

- 32.1 This section of the report provides a more detailed breakdown of the allowable expenses results shown in earlier sections. For each expenses category, results are shown as an average and as a percentage of total expenses.
- 32.1.1 Office and general business expenses include general administrative costs as well as legal and professional costs.
- 32.1.2 Interest expenses include almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed dentists) where turnover is less than £81,000 for the year, which is included in the 'Other' category.
- 32.1.3 The 'Other' category includes a variety of expenses, including laboratory costs, materials costs, advertising, promotion and entertainment costs, bad debts, alternative finance payments, interest for businesses where annual turnover is less than £81,000, and expenses for those businesses where a more detailed breakdown is not available.
- 32.2 It should be noted that Principal costs for using Associates dentists to deliver some of the UDAs and UOAs on their contract may be included in different categories, depending on the person completing the Self Assessment tax form. It is thought that such costs of Associate dentists are likely to be included in the Other category on most Principal dentists' tax forms, but in some cases these costs could be included in the Employee category.
- 32.3 Additionally, when examining the detailed expenses breakdown for Associate Dentists, it should be noted that some Associate Dentists may not have any expenditure recorded in one or more of the expenses categories. This will affect the average value for expenses in these categories.
- 32.4 The averages presented in this section may also be affected by the way in which reimbursement for specific overheads are recorded on a dentist's Self Assessment tax return.
- 32.5 Although sample sizes allowed results to be presented for Principals, Associates, and all self-employed GDS dentists, it should be noted that the small sample sizes of each sub-group mean that the values are subject to more uncertainty, as extreme values can have noticeable effects on the averages. Additionally, due to small sample sizes, results for some sub-groups have been suppressed.
- 32.6 As discussed [Dental Earnings and Expenses, 2014/15 Initial Analysis](#), Introduction, earnings and expenses may be counted more than once across tax returns, and this should be borne in mind when considering these results.
- 32.7 Tables 32.1 to 32.3 provide a detailed breakdown of expenses for self-employed dentists, by age, gender, activity type, region, weekly working hours, percentage of time spent on NHS dentistry, and survey response. The results are shown first for self-employed Principal and Associate dentists, then for all self-employed GDS dentists.
- 32.8 The results show that in 2014/15:
- for Principal Dentists, Other expenses represented the largest cost (42.0 per cent), followed by Employee costs (36.8 per cent), and Premises (8.3 per cent)

- for Associate Dentists, Other expenses accounted for a majority (81.3 per cent) of all expenses, followed by Office and General Business (8.5 per cent) and Premises (5.9 per cent). Associate Dentists are less likely than Principal Dentists to employ staff, and this is reflected in the percentage of all expenses that were employee costs, at 1.1 and 36.8 per cent respectively
- for all self-employed GDS dentists, the three largest expenses categories were, in descending order, Other (52.5 per cent), Employee (27.3 per cent), and Office and General Business (8.3 per cent)
- these trends broadly match those shown in 2013/14.

Table 32.1: Self-employed Principal Dentists - detailed expenses breakdown, by age, gender, activity type, region, weekly working hours, percentage of time spent on NHS dentistry, and survey response, Scotland, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£244,300 (100.0%)	£20,100 (8.2%)	£20,300 (8.3%)	£89,900 (36.8%)	£1,200 (0.5%)	£3,600 (1.5%)	£102,700 (42.0%)	£6,500 (2.7%)
Age								
<35 ¹	£218,700 (100.0%)	£17,900 (8.2%)	£19,300 (8.8%)	£63,300 (29.0%)	£1,400 (0.6%)	£4,500 (2.1%)	£104,400 (47.7%)	£7,700 (3.5%)
≥35<45 ¹	£245,500 (100.0%)	£16,700 (6.8%)	£17,400 (7.1%)	£88,400 (36.0%)	£1,000 (0.4%)	£5,500 (2.2%)	£108,800 (44.3%)	£7,700 (3.1%)
≥45	£249,800 (100.0%)	£22,300 (8.9%)	£21,900 (8.8%)	£97,000 (38.8%)	£1,300 (0.5%)	£2,500 (1.0%)	£99,100 (39.7%)	£5,700 (2.3%)
Gender								
Male	£257,900 (100.0%)	£22,100 (8.6%)	£20,600 (8.0%)	£94,000 (36.4%)	£1,300 (0.5%)	£3,800 (1.5%)	£109,400 (42.4%)	£6,700 (2.6%)
Female ¹	£209,000 (100.0%)	£14,900 (7.1%)	£19,300 (9.2%)	£79,300 (37.9%)	£1,000 (0.5%)	£3,300 (1.6%)	£85,100 (40.7%)	£6,200 (3.0%)
Activity Type								
Orthodontic Courses ≥ 30% ^{1,2}	-	-	-	-	-	-	-	-
Orthodontic Courses < 30%	£244,500 (100.0%)	£20,800 (8.5%)	£20,700 (8.5%)	£88,900 (36.4%)	£1,200 (0.5%)	£3,600 (1.5%)	£102,700 (42.0%)	£6,600 (2.7%)
Region								
Northern ^{1,2}	-	-	-	-	-	-	-	-
Southern ^{1,2}	-	-	-	-	-	-	-	-
Western ¹	£242,900 (100.0%)	£23,200 (9.6%)	£18,400 (7.6%)	£96,300 (39.6%)	£1,200 (0.5%)	£3,300 (1.4%)	£94,000 (38.7%)	£6,600 (2.7%)
Eastern ¹	£254,400 (100.0%)	£18,400 (7.3%)	£22,000 (8.7%)	£85,800 (33.7%)	£1,100 (0.4%)	£4,000 (1.6%)	£118,200 (46.4%)	£4,900 (1.9%)
Weekly Working Hours								
<35 ^{1,2}	-	-	-	-	-	-	-	-
≥35≤45 ¹	£221,600 (100.0%)	£15,600 (7.0%)	£18,700 (8.4%)	£84,500 (38.1%)	£1,400 (0.6%)	£3,600 (1.6%)	£92,600 (41.8%)	£5,100 (2.3%)
>45 ^{1,2}	-	-	-	-	-	-	-	-
Percentage of Dental Time spent on NHS Dentistry								
<75% ^{1,2}	-	-	-	-	-	-	-	-
≥75% ¹	£237,200 (100.0%)	£20,900 (8.8%)	£22,500 (9.5%)	£93,700 (39.5%)	£1,400 (0.6%)	£3,000 (1.3%)	£91,100 (38.4%)	£4,600 (2.0%)
Survey Response								
All responders ¹	£244,200 (100.0%)	£23,600 (9.6%)	£21,600 (8.8%)	£92,500 (37.9%)	£1,300 (0.5%)	£3,700 (1.5%)	£95,900 (39.3%)	£5,700 (2.3%)
No survey	£244,400 (100.0%)	£18,100 (7.4%)	£19,500 (8.0%)	£88,400 (36.2%)	£1,200 (0.5%)	£3,600 (1.5%)	£106,500 (43.6%)	£7,000 (2.9%)

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 32

Table 32.2: Self-employed Associate Dentists - detailed expenses breakdown, by age, gender, activity type, region, weekly working hours, percentage of time spent on NHS dentistry, and survey response, Scotland, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£29,700 (100.0%)	£2,500 (8.5%)	£1,800 (5.9%)	£300 (1.1%)	£400 (1.3%)	£100 (0.3%)	£24,200 (81.3%)	£500 (1.6%)
Age								
<35	£29,700 (100.0%)	£2,200 (7.6%)	£1,800 (6.0%)	£100 (0.4%)	£300 (1.0%)	£0 (0.1%)	£24,800 (83.5%)	£400 (1.4%)
≥35<45	£27,500 (100.0%)	£2,300 (8.5%)	£1,300 (4.8%)	£300 (1.2%)	£500 (1.8%)	£100 (0.5%)	£22,300 (81.3%)	£500 (1.9%)
≥45	£32,000 (100.0%)	£3,300 (10.4%)	£2,200 (6.8%)	£800 (2.6%)	£500 (1.4%)	£100 (0.3%)	£24,600 (76.7%)	£600 (1.8%)
Gender								
Male	£35,800 (100.0%)	£2,800 (7.8%)	£1,900 (5.3%)	£600 (1.6%)	£500 (1.4%)	£100 (0.4%)	£29,300 (82.0%)	£600 (1.6%)
Female	£24,800 (100.0%)	£2,300 (9.2%)	£1,700 (6.7%)	£100 (0.5%)	£300 (1.1%)	£0 (0.1%)	£20,000 (80.6%)	£400 (1.7%)
Activity Type								
Orthodontic Courses ≥ 30% ¹	£34,700 (100.0%)	£4,800 (13.8%)	£1,200 (3.3%)	£0 (0.0%)	£800 (2.3%)	£0 (0.0%)	£27,500 (79.3%)	£400 (1.2%)
Orthodontic Courses < 30%	£29,600 (100.0%)	£2,400 (8.2%)	£1,800 (6.1%)	£300 (1.1%)	£400 (1.2%)	£100 (0.3%)	£24,100 (81.5%)	£500 (1.7%)
Region								
Northern ¹	£25,200 (100.0%)	£2,000 (7.7%)	£2,100 (8.2%)	£200 (0.6%)	£400 (1.6%)	£0 (0.0%)	£19,500 (77.1%)	£1,200 (4.7%)
Southern ¹	£28,800 (100.0%)	£3,600 (12.6%)	£2,300 (8.0%)	£400 (1.5%)	£400 (1.3%)	£100 (0.4%)	£21,600 (75.1%)	£300 (1.1%)
Western	£26,100 (100.0%)	£2,200 (8.6%)	£1,800 (6.9%)	£500 (1.9%)	£300 (1.3%)	£0 (0.1%)	£20,800 (79.8%)	£400 (1.5%)
Eastern	£35,000 (100.0%)	£2,700 (7.6%)	£1,500 (4.3%)	£200 (0.5%)	£400 (1.2%)	£100 (0.2%)	£29,800 (85.0%)	£400 (1.2%)
Weekly Working Hours								
<35 ¹	£25,600 (100.0%)	£1,600 (6.2%)	£2,000 (7.7%)	£200 (0.8%)	£200 (0.8%)	£0 (0.0%)	£21,300 (83.1%)	£300 (1.2%)
≥35≤45	£32,000 (100.0%)	£2,000 (6.2%)	£2,800 (8.6%)	£300 (1.1%)	£400 (1.2%)	£100 (0.4%)	£25,900 (81.2%)	£400 (1.3%)
>45 ¹²	- -	- -	- -	- -	- -	- -	- -	- -
Percentage of Dental Time spent on NHS Dentistry								
<75% ¹	£31,900 (100.0%)	£2,600 (8.2%)	£2,800 (8.8%)	£300 (1.0%)	£300 (1.0%)	£300 (1.0%)	£24,700 (77.3%)	£900 (2.7%)
≥75%	£31,700 (100.0%)	£1,800 (5.6%)	£2,500 (7.9%)	£300 (1.0%)	£300 (1.1%)	£0 (0.0%)	£26,400 (83.2%)	£400 (1.2%)
Survey Response								
All responders	£31,800 (100.0%)	£2,000 (6.2%)	£2,600 (8.0%)	£300 (1.0%)	£300 (1.1%)	£100 (0.3%)	£26,000 (81.9%)	£500 (1.5%)
No survey	£28,700 (100.0%)	£2,800 (9.8%)	£1,400 (4.7%)	£300 (1.1%)	£400 (1.4%)	£100 (0.2%)	£23,300 (81.1%)	£500 (1.7%)

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 32

Table 32.3: All self-employed GDS dentists - detailed expenses breakdown, by age, gender, activity type, region, weekly working hours, percentage of time spent on NHS dentistry, and survey response, Scotland, 2014/15

	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£83,500 (100.0%)	£6,900 (8.3%)	£6,400 (7.7%)	£22,800 (27.3%)	£600 (0.7%)	£1,000 (1.2%)	£43,800 (52.5%)	£2,000 (2.4%)
Age								
<35	£44,500 (100.0%)	£3,500 (7.8%)	£3,200 (7.1%)	£5,100 (11.4%)	£400 (0.8%)	£400 (0.9%)	£31,100 (69.7%)	£1,000 (2.3%)
≥35<45	£91,600 (100.0%)	£6,600 (7.2%)	£6,100 (6.6%)	£26,200 (28.6%)	£600 (0.7%)	£1,700 (1.9%)	£47,800 (52.2%)	£2,600 (2.9%)
≥45	£130,500 (100.0%)	£11,900 (9.1%)	£11,100 (8.5%)	£44,300 (34.0%)	£800 (0.6%)	£1,200 (0.9%)	£58,300 (44.7%)	£2,900 (2.2%)
Gender								
Male	£113,600 (100.0%)	£9,600 (8.4%)	£8,500 (7.4%)	£33,300 (29.3%)	£800 (0.7%)	£1,400 (1.2%)	£57,400 (50.5%)	£2,700 (2.4%)
Female	£51,300 (100.0%)	£4,100 (8.0%)	£4,200 (8.2%)	£11,500 (22.4%)	£400 (0.7%)	£500 (1.0%)	£29,400 (57.2%)	£1,300 (2.5%)
Activity Type								
Orthodontic Courses ≥ 30% ¹	£95,300 (100.0%)	£6,300 (6.6%)	£5,200 (5.4%)	£31,000 (32.5%)	£1,100 (1.2%)	£1,100 (1.2%)	£48,700 (51.1%)	£1,900 (2.0%)
Orthodontic Courses < 30%	£83,200 (100.0%)	£7,000 (8.4%)	£6,500 (7.8%)	£22,400 (27.0%)	£600 (0.7%)	£1,000 (1.2%)	£43,700 (52.5%)	£2,000 (2.4%)
Region								
Northern	£60,000 (100.0%)	£4,300 (7.2%)	£6,600 (10.9%)	£16,700 (27.8%)	£700 (1.1%)	£900 (1.5%)	£28,500 (47.5%)	£2,300 (3.9%)
Southern ¹	£78,100 (100.0%)	£7,200 (9.2%)	£5,500 (7.0%)	£19,700 (25.3%)	£600 (0.8%)	£900 (1.1%)	£41,000 (52.5%)	£3,200 (4.1%)
Western	£82,600 (100.0%)	£7,700 (9.3%)	£6,100 (7.4%)	£25,500 (30.8%)	£600 (0.7%)	£900 (1.1%)	£39,900 (48.3%)	£2,000 (2.4%)
Eastern	£92,600 (100.0%)	£6,800 (7.4%)	£6,900 (7.4%)	£22,600 (24.4%)	£600 (0.6%)	£1,100 (1.2%)	£53,000 (57.2%)	£1,600 (1.7%)
Weekly Working Hours								
<35 ¹	£70,100 (100.0%)	£5,200 (7.4%)	£6,300 (9.0%)	£21,000 (29.9%)	£500 (0.7%)	£500 (0.7%)	£35,200 (50.3%)	£1,400 (1.9%)
≥35≤45	£78,200 (100.0%)	£5,300 (6.8%)	£6,600 (8.5%)	£20,900 (26.7%)	£600 (0.8%)	£1,000 (1.2%)	£42,200 (54.0%)	£1,600 (2.0%)
>45 ¹	£194,100 (100.0%)	£28,300 (14.6%)	£16,600 (8.6%)	£56,900 (29.3%)	£500 (0.3%)	£3,000 (1.5%)	£83,700 (43.1%)	£5,000 (2.6%)
Percentage of Dental Time spent on NHS Dentistry								
>25<75% ¹	£110,100 (100.0%)	£11,900 (10.8%)	£8,500 (7.7%)	£30,900 (28.0%)	£500 (0.5%)	£2,000 (1.9%)	£52,900 (48.0%)	£3,400 (3.1%)
≥75%	£81,000 (100.0%)	£6,400 (7.9%)	£7,300 (9.0%)	£22,700 (28.1%)	£600 (0.7%)	£700 (0.9%)	£41,900 (51.7%)	£1,400 (1.7%)
Survey Response								
All responders	£87,800 (100.0%)	£7,700 (8.7%)	£7,600 (8.6%)	£24,600 (28.0%)	£600 (0.7%)	£1,000 (1.2%)	£44,400 (50.6%)	£1,900 (2.1%)
No survey	£81,300 (100.0%)	£6,500 (8.0%)	£5,800 (7.1%)	£21,800 (26.8%)	£600 (0.7%)	£900 (1.1%)	£43,500 (53.6%)	£2,100 (2.6%)

Notes:

1. Small sample (<125)

2. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 32

Detailed expenses breakdown by business arrangement

32.9 Table 32.4 provides a detailed breakdown of expenses for Principal Dentists by business arrangement.

Table 32.4: Self-employed Principal Dentists - detailed expenses breakdown, by business arrangement, Scotland, 2014/15

Business Arrangement	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest	Other	Net Capital Allowances
All (per cent of total expenses)	£244,300 (100.0%)	£20,100 (8.2%)	£20,300 (8.3%)	£89,900 (36.8%)	£1,200 (0.5%)	£3,600 (1.5%)	£102,700 (42.0%)	£6,500 (2.7%)
Limited Company ^{1,2}	- -	- -	- -	- -	- -	- -	- -	- -
Partnerships and Expenses Sharing Groups ¹	£202,300 (100.0%)	£15,800 (7.8%)	£16,900 (8.3%)	£72,900 (36.0%)	£1,000 (0.5%)	£2,400 (1.2%)	£86,200 (42.6%)	£7,100 (3.5%)
Sole Trader without Help ^{1,2}	- -	- -	- -	- -	- -	- -	- -	- -
Sole Trader with Help ¹	£314,100 (100.0%)	£37,600 (12.0%)	£25,600 (8.1%)	£131,400 (41.8%)	£1,600 (0.5%)	£4,700 (1.5%)	£106,900 (34.1%)	£6,300 (2.0%)
Other/Mixed ^{1,2}	- -	- -	- -	- -	- -	- -	- -	- -
All responders ¹	£260,000 (100.0%)	£25,500 (9.8%)	£22,800 (8.8%)	£100,300 (38.6%)	£1,300 (0.5%)	£4,100 (1.6%)	£99,900 (38.4%)	£6,200 (2.4%)
No survey	£236,600 (100.0%)	£17,500 (7.4%)	£19,000 (8.0%)	£84,800 (35.8%)	£1,200 (0.5%)	£3,400 (1.5%)	£104,000 (44.0%)	£6,700 (2.8%)

Notes:

1. Small sample (<125)

2. Suppressed figures

3. Further explanatory notes can be found in the Introduction to [Dental Earnings and Expenses, 2014/15 Initial Analysis](#) and current section 32

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