



Dental Practice Overhead Key Categories (Established GP Practice)

CATEGORY	DESCRIPTION	TARGETED RANGE AS A PERCENTAGE OF COLLECTIONS
Personnel	Wages Payroll taxes Health insurance, misc. benefits (should not include retirement benefits, Doctor or Associate costs)	22-25% 2-3% 2-3%
Clinical Supplies	Dental supplies (should not include service or equipment)	6.5-7.5%
Lab	Includes milling supplies	6-8%
Facility	Rent, depreciation and interest on equip, equip lease, personal property and real estate tax, amortization of practice, repairs/maintenance, utilities	9-10% ▪ <i>Rent 5-7%</i>
Business	Bank charges, legal fees, some CE, dues, liability insurance, office supplies, laundry, phone service, accounting, computers, postage, license/permits, etc.	9-11% ▪ <i>Office Supplies 2%</i> ▪ <i>Professional Fees 1-2%</i>
Marketing	Includes website management, internal and external marketing	2-5%
Discretionary/Misc.	Business portion of auto, charitable contributions, gifts, life and disability insurance, travel and entertainment, some dues, subscriptions, CE	1-3%
Owners Compensation and Profit	Owners compensation, Associate compensation, owner retirement plan, profit	37-44%

For assistance with understanding and affecting your practice overhead, call Burkhart's Practice Support Team today!