

Overhead Guidelines - General Dentist

(These figures are only to be used as loose guidelines)

NOTE: This write-up is being provided as suggestions, guidelines and ideas from which to do financial planning for your office. This is not to be taken as a guarantee that the information provided is appropriate to your practice. Each practice is individually responsible for ensuring that any system implemented complies with the applicable federal, state and local accounting, tax and employment laws, rules and regulations governing the place in which your practice is located. These suggestions do NOT constitute legal or accounting advice. You should seek advice from your own accounting and legal advisors as to what is appropriate to implement in your practice, prior to implementation. MGE: Management Experts, Inc. is not responsible for any claims, real or otherwise, associated with this document or any part thereof.

EXPENSE CATEGORY	ESTIMATED PERCENTAGE
Rent and Mortgage Expense	4-5%
Lease Expenses	**
Loans and Lines of Credit	**
Credit Cards	**
Insurance <i>(Does not include disability or life)</i>	2%
Outside Services <i>(accountant, etc.)</i>	1.65%
Utilities	.6%
Communication & Phone	.6%
Dues & Licensing	**
Subscriptions	**
Payroll Expense <i>(Includes Taxes)</i>	22.5%
Advertising	3-5%
Continuing Education	1-5%
Office Expense <i>(business office supplies, postage, etc.)</i>	1.25%
Dental Supplies	6-7%
Lab Expenses	8-10%
TOTAL	50.6-60.6%
GROSS PROFIT	39.4 - 49.4%