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## **Announcement of methodological changes to *Dental Earnings and Expenses, England and Wales, 2010/11***

This document announces two changes to the methodology used to produce the dental earnings and expenses report for England and Wales.

Previous earnings and expenses analyses have been conducted on self assessment tax data extracted from HMRC systems as at the end of April in the year of publication (i.e. April 2011 for 2009/10 analyses). In order to enable increased validation and flexibility within the publication timetable for 2010/11 and future years, HMRC will perform earnings and expenses analyses on self assessment tax data as at the end of March in the year of publication. As the deadline for submission of the self assessment tax return is at the end of January, only a very small number of late submissions are received between the end of March and the end of April. Testing has been conducted on 2009/10 earnings and expenses results using the proposed extract. The results were similar to those published and so the impact of introducing the change is considered to be minimal.

The 2010/11 report will, for the first time, include the results of a longitudinal analysis of specific cohorts of dentists' earnings and expenses. Dentists who have not changed their dental type or contract type between 2008/09, 2009/10, and 2010/11, and who have been in the sample used for each of these years will be included in the cohort. Earnings and expenses will be reported for each of the years 2008/09, 2009/10, and 2010/11. The aim of this analysis is to assess the earnings and expenses of dentists after eliminating the impact of some changes in the make up of the population.

These changes have been agreed through the Dental Working Group, which has representation from The Department of Health, The Welsh Government, The British Dental Association, The Secretariat for the Review Body on Doctors' and Dentists' Remuneration, NHS Business Services Authority Dental Services, Her Majesty's Revenue and Customs: Knowledge, Analysis and Intelligence Division, and The National Association of Specialist Dental Accountants and Lawyers.