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## **Announcement of methodological changes to *Dental Earnings and Expenses, Northern Ireland, 2010/11***

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

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.

Analysis of earnings and expenses by practice type were included for the first time in the 2009/10 edition of the report, and were presented as experimental statistics. Following user feedback, the coding of practice type will be revised for the 2010/11 analysis, such that results are presented only by the two practice types 'single-handed' and 'not single-handed'. This will help reduce the possibility of suppression of results. The analysis will continue to be labelled experimental.

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