

Version 1, published August 2018

## **Announcement of methodological changes to Dental Earnings and Expenses Estimates**

### **Introduction**

The Dental Earnings and Expenses Estimates series of Official Statistics present earnings and expenses estimates for full and part-time self-employed primary care dentists working in the UK as either Providing-Performer/Principal or Associate dentists.

The earnings and expenses estimates are based upon anonymised tax data from HM Revenue and Customs' Self-Assessment database and cover both NHS/Health Service and private income from dental activity.

This notice describes changes agreed for the 2016/17 report following consultation with stakeholder groups and a formal publication review.

### **Determining Dental Type in Northern Ireland**

Information on the dental workforce is provided by the NHS Business Services Authority (NHS BSA) for England and Wales, the Northern Ireland Health and Social Care Business Services Organisation (BSO) and the NHS National Services Information Services Division Scotland (ISD). However, the data provided by BSO and ISD do not include dental type classification so it is not straightforward to distinguish between Principal and Associate dentists using their data sets.

As a result, NHS Digital and the Dental Working Group agreed a two-step methodology for deriving dental type in Northern Ireland and Scotland which takes into consideration, amongst other things, the expenses to earnings ratio (EER) calculated by HMRC. Using the EER, two discernible cohorts of dentists can be identified. Since the methodology was first implemented, Principal dentists have been identified as having an EER of 40% or more, while Associate dentists had an EER of less than 40%. However, for the 2016/17 publication, figures for Northern Ireland showed a large enough shift in expenses that this percentage was updated to 50%.

As a result, the methodology for determining dental type in Northern Ireland in 2016/17 is:

- Principal dentists: Expenses to Earnings Ratio >50% and employee expenses > £0, or practice size is a single hander
- Associate dentists: Expenses to Earnings Ratio ≤ 50% or Expenses to Earnings Ratio >50% and employee expenses = £0.

These changes in the criteria used to identify dental type in Northern Ireland, will be a contributory factor in the decreasing number of Principal dentists and the rise in the number of Associate dentists in 2016/17.

Please refer to the [Methodology](#) document that accompanies the 2016/17 publication for more detail.

## Regional Analysis in England

The structure of the NHS in England changed on 1 April 2013. The country and regional sections of the earnings and expenses estimates report that previously included Strategic Health Authorities (SHAs) now contain NHS England (Region, local office) and NHS England Regions formerly known as Commissioning Regions.

To ensure that the figures are as meaningful as possible, in view of the fact that earnings and expenses estimates are published approximately 18 months in arrears, the definitions of the regions in the 2016/17 report are effective as at 31 March 2018.

## Regional Analysis in Scotland

Following feedback from stakeholders, the regional analysis undertaken for Scotland was changed to provide breakdowns by deprivation. Previous versions of the report provided regional analysis as follows:

Region	NHS Borders
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

However, these areas were constructed to ensure that the sample of dentists would be large enough to avoid the need to apply statistical disclosure control and the suppression of figures. Feedback from users suggested that these regions did not support meaningful analysis of the figures. As a result, the section was replaced by analysis using the Scottish Index of Multiple Deprivation ([www.gov.scot/SIMD](http://www.gov.scot/SIMD)). Dentists were allocated a deprivation score in deciles based upon the location of their practice where one is the most deprived, and ten the least deprived. It is important to note that “deprivation” does not relate solely to financial matters as the measure also considers elements such as employment, health, education, housing and crime.

## Timing

These changes will be implemented in the 2016/17 Dental Earnings and Expenses Estimates publication of 30 August 2018.

## Further information

If you have any comments or questions about these changes, please contact NHS Digital on 0300 303 5678 or email [enquiries@nhsdigital.nhs.uk](mailto:enquiries@nhsdigital.nhs.uk).