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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 2017/18 report following consultation with stakeholder groups and a formal publication review.

Determining Dental Type in Northern Ireland and Scotland

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 and reported in increments of ten percentage points.

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% which resulted in a large decrease in the number of dentists identified as Principals and a large increase in the number identified as Associate dentists.

To improve upon the methodology and to reduce great fluctuation in the counts of dentists identified as Principal or Associate, for the 2017/18 publication, HMRC was asked to provide details of the EER in increments of five percentage points.

Principal dentists in Northern Ireland were identified as having an EER of 45% or more while those in Scotland had an EER of 35% and above.

As a result, the methodology for determining dental type in Northern Ireland in 2017/18 is:

- Principal dentists: Expenses to Earnings Ratio >45% and employee expenses > £0, or practice size is a single hander
- Associate dentists: Expenses to Earnings Ratio ≤ 45% or Expenses to Earnings Ratio >45% and employee expenses = £0.

Similarly, the methodology for determining dental type in Scotland in 2017/18 is:

- Principal dentists: Expenses to Earnings Ratio >35% and employee expenses > £0, or practice size is a single hander
- Associate dentists: Expenses to Earnings Ratio ≤ 35% or Expenses to Earnings Ratio >35% and employee expenses = £0.

These changes in the criteria used to identify dental type in Northern Ireland and Scotland will be a contributory factor in the changing numbers of Principal and Associate dentists.

More detail can be found in the Methodology document that accompanies the publication.

Timing

These changes will be implemented in the 2017/18 Dental Earnings and Expenses Estimates publication of 29 August 2019.

Further information

If you have any comments or questions about these changes, please contact NHS Digital on 0300 303 5678 or email PrimaryCareWorkforce@nhs.net.