

Baby steps

In the first of a three-part series on the different stages in a dental career, **Bill Miscampbell** looks at what to consider starting out as an associate

In dentistry, it's important to learn to walk before you can run.

The first step of your dental career is usually the hardest, but once you've completed your traineeship, most are ready to take up a position as an associate in a dental practice.

This is probably one of the most important decisions you will make in your professional career.

You will need to consider:

1. What type of practice you would like to work in
2. What percentage you will be paid
3. Your aspirations to set up your own potential practice. What are the issues?
4. Age profile of the proprietor.

Principle concerns

By working with your principal, you can gain from their experience and potentially identify any issues in running your own practice.

In Northern Ireland, each practice will agree the percentage that the associate will be paid and this can typically vary from 35% up to 50%.

The principal will deduct the specific lab bills relating to any work you have undertaken, apply the agreed percentage, which, in the UK, typically comes before deducting your superannuation contribution that was taken off by the Business Services Organisation (BSO).

Most principals expect your monies from

YOU MAY BE HAPPY TO TAKE ANY POSITION INITIALLY – BUT THINK AHEAD

the BSO to be lodged with their practice account and they then pay you what you are due. However, on occasion, it has been

known for principals who permit the associates' income to be paid into their bank account, and the associate then pays the principal what they are due.



What to think about

The experience you gain working in a practice will help you to develop your skill sets and gain experience in different aspects of dentistry.

For instance, if you work in a multidisciplinary practice, you can decide if you have a preference for more advanced work.

Whatever practice you decide to work for (or perhaps you may decide to spend your week working for two different practices), as you gain more experience working as an associate and if you aspire to own your own practice, it is important you

EARLY LEARNING

As you embark on a career as an associate, think about:

- The type of practice you would like to work in
- The percentage you will be paid
- Your aspirations as a dental practice owner
- Age profile of the proprietor.

find out what is needed to run a successful practice.

You will need to consider:

Financial matters:

- Cost of acquisition of a practice's patient list
- Cost of equipment used in the practice
- Working capital to run the practice.

Personnel:

- Number of staff required
- Cost of payroll per month
- Contract of employment for the staff
- Will you need an associate?
 - Will you need a hygienist?

Marketing the practice:

- Location and ownership of the premises
- Proximity to your home if rented, period of the lease and cost of the rent
- If ownership, can you afford to acquire the premises?

At a number of practices, associates have gone from working for the principal to acquiring the practice they have been working in.

The benefits of this mean that you know the patients, you know the staff, and you know the strengths of the practice.

Looking ahead

So, when you are looking to find work as an associate, you may be happy to take any position initially – but think ahead if you want to become a principal in the future. ■

Bill Miscampbell

Bill is the senior partner of Miscampbell & Co and has been a chartered accountant for more than 35 years. He has a comprehensive range of skills in dealing with both financial and business support services and has helped many clients to grow and develop their businesses over the years. Bill is a representative of NASDAL (National Association of Specialist Dental Accountants and Lawyers) and works in Belfast.



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