



Expenses of an Average Solo Practitioner

Staff Salaries*	29.30%
Laboratory	7.40%
Dental Supplies	6.20%
Rent	5.50%
Office Supplies	2.20%
<u>Total Overhead</u>	<u>67.90%</u>

*Includes employee taxes, fringe benefits, and 401k plan

Source: ADA 2000 Survey