

## **Dental Office Operating Expenses Guidelines**

---

Total Salaries:	22-25%
Payroll Taxes:	2.5%
Lab Fees:	9-11%
Clinical Supplies:	5-6%
Office Supplies:	1-2%
<u>Ranges of Fixed Costs</u>	
Rent:	4-7%
Repairs/Maintenance:	1-2%
Insurance:	3%
Utilities:	2%
Telephone:	1.5%
Continuing Education:	2%
Practice Development: (Marketing)	3-5%
Doctor Compensation: (Owner)	30-35% (Minimum)