

**Employee vs. contractor**

The IRS uses 20 factors to determine the nature of a work relationship. [▶ page 5A](#)

**ENDO TRIBUNE**

The World's Endodontic Newspaper • U.S. Edition

**Endodontists and implants**

Role of specialist critical in considering whether tooth can be saved. [▶ page 1B](#)

**HYGIENE TRIBUNE**

The World's Dental Hygiene Newspaper • U.S. Edition

**Bleaching overview**

This "gateway" procedure is an easy way to increase office productions. [▶ page 1C](#)

# ADA Foundation funds initiatives to help prevent early childhood tooth decay

Infants and children from 10 U.S. communities will benefit from grants awarded this year by the ADA Foundation's Samuel Harris Fund to help prevent early childhood caries (ECC), which affects more than 25 percent of U.S. infants and children aged 1 to 6 years.

Sometimes referred to as "baby bottle" tooth decay, early childhood caries is a rampant form of acute decay made worse in infants and toddlers by prolonged contact with almost any liquid other than water.

This can happen by putting an infant to bed with a bottle of formula, milk, juice or any beverage

containing sugar, or allowing them to suck on a bottle or breastfeed for longer than a single mealtime, either when awake or asleep.

Left untreated, this decay can cause pain and impact a child's ability to chew and speak properly.

This year's Harris Fund winners designed programs that focus on preventing ECC, including an educational component for pregnant and parenting mothers and caregivers.

The following organizations received grants, sharing \$50,000:

- Colorado Area Health Education Center of Aurora, Colo.

- La Clinica de La Raza of Oakland, Calif.
- Primary Health Care of Urbandale, Iowa.
- St. Vincent Healthcare Foundation of Billings, Mont.
- Youth & Family Services of Rapid City, S.D.
- Children's Dental Services of Minneapolis.

→ [DT](#) page 3A, ADA



(Photo/Sonyae, Dreamstime.com)

## Dental museum devotes day to animal teeth

By Fred Michmershuizen, Online Editor

The National Museum of Dentistry, located in Baltimore, plans to hold a special event — called "Jaws and Paws" — dedicated to teaching members of the general public about animal teeth.

The family festival will be held Saturday, June 26, from 10 a.m. to 4 p.m. The purpose of the event, according to museum officials, is to better educate people about their own teeth.

"The variety of teeth in the ani-

mal kingdom shows us how different animals use their teeth for different jobs," said National Museum of Dentistry Executive Director Jonathan Landers. "It also teaches us how important it is to preserve our own teeth."

According to the museum, just as human teeth adapted through time to tear off a chunk of food and chew it, the teeth of elephants, beavers, snakes and lions evolved to perform specialized tasks.

→ [DT](#) page 3A, Museum

## The ADHA 87th annual session

*This year's meeting is brimming with excellent educational and networking opportunities. We've got the down low on free things to do in the city if you're not a gambler.*

→ See page 14A



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# Platelet-rich plasma helps after extractions

The use of platelet-rich plasma (PRP) following tooth removal appears to speed healing and bone formation, according to a recent article in the *Journal of Oral Implantology*, the official publication of the American Academy of Implant Dentistry and the American Academy of Implant Prosthodontics.

When a tooth is removed, poor healing can lead to excessive bone loss in the jaw that can delay tooth replacement, require costly reconstructive surgery or even be impossible to fix, according to the article, "Platelet Rich Plasma to Facilitate Wound Healing Following Tooth Extraction" (available at [www2.allenpress.com/pdf/ORIM36.1FNL.pdf](http://www2.allenpress.com/pdf/ORIM36.1FNL.pdf)).

"Patients and clinicians could benefit if a cost-effective, simple technique were available that decreased bone-healing time and increased the predictability of favorable results," the article states.

For the study, radiography techniques were used with patients to detect bone changes after surgery to remove molars — specifically, the bilateral mandibular third molar. For each patient, one extraction site was treated with PRP and the site on the other side of the mouth was not, serving as the control. Three patients received PRP on the right side and three on the left.

The patients returned after the operation for evaluations. Observers checked visually to evaluate tissue opening, bleeding, inflammation, facial edema and pain. The early radiographs found a significant increase in bone density in the PRP-treated sites.

"The PRP treatment had a positive effect on bone density immediately following tooth extraction," the article states.

Patients did not report significant differences in their perception of pain, bleeding, numbness, facial edema or

temperature between the different sites, according to the study.

Faster bone formation could benefit patients who need immediate prostheses or dental implants, according to the article, because the current four-to six-month wait for these could be reduced to two to four months if PRP is used.

Overall, the article states, PRP increases the rate of bone formation and decreases the healing time during the initial two weeks after surgery, helping patients return to "full function" sooner.

(Source: American Academy of Implant Dentistry)

## Many with facial paralysis are socially adjusted

A recent study reported in *The Cleft Palate–Craniofacial Journal*, the publication of the American Cleft Palate–Craniofacial Association, quantitatively examined social competence, anxiety and depression associated with Moebius syndrome, a rare congenital condition causing facial paralysis.

The condition can rob people of the ability to smile, frown or even raise an eyebrow. However, contrary to previous studies, it does not appear to increase anxiety and depression or lower a person's satisfaction with life.

Thirty-seven adults with Moebius syndrome and an equal number of subjects in a gender-matched control group participated in the study, which is described in the article "Living With Moebius Syndrome: Adjustment, Social Competence, and Satisfaction With Life" (available at [www2.allenpress.com/pdf/cpcj47.2FNL.pdf](http://www2.allenpress.com/pdf/cpcj47.2FNL.pdf)).

Moebius syndrome is a nonprogressive disease that occurs early in prenatal life. It is typically charac-

terized by complete bilateral facial paralysis, but also can include limb or hand malformations and hypoglossia — weakness or malformation of the tongue. Speech difficulties, which can be mostly resolved with therapy, are also frequently part of this condition. The cause of Moebius syndrome is unknown.

"Many people with the condition live professionally and personally successful lives," the article states.

(Source: American Cleft Palate–Craniofacial Association)

## H1N1 epidemic offers lesson for dentists

The H1N1 flu epidemic has lessons to offer health-care providers, even dentists, according to a recent editorial in *Anesthesia Progress*, the official publication of the American Dental Society of Anesthesiology.

The limited amount of vaccine available initially left pregnant women, small children with medical conditions and other high-risk populations waiting in long lines.

The problems encountered in reaching certain segments of the population apply to the provision of dental care as well as other disciplines, according to the article by Joel M. Weaver, DDS, PhD, titled "What Can We Learn From the H1N1 Flu Epidemic?" (available online at [www2.allenpress.com/pdf/anpr57.1fnl.pdf](http://www2.allenpress.com/pdf/anpr57.1fnl.pdf)).

Weaver says special-needs populations are too often overlooked by dentists because of a lack of experience in managing these patients in the dental office.

"The addition of a highly skilled mobile ambulatory general anesthesia practitioner can transform a dentist's office into a fully monitored mini-operating room," Weaver says.

This would allow dentists to provide safe, high-quality care to people who cannot otherwise cooperate with treatment, he says.

Weaver also notes positive changes in the health-care community and beyond because of the H1N1 flu epidemic. Much as the impact of the HIV/AIDS virus spawned the wearing of gloves and other protective equipment by dental professionals, this epidemic is also bringing about transformations.

These include a better awareness of hygiene and improved measures, such as hand washing, that will decrease the spread of illness. **DT**

(Source: American Dental Society of Anesthesiology)

~ Text compiled by Fred Michmershuizen, Online Editor

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**DMG AMERICA**



← DT page 1A, Musuem

For example, elephants use their tusks — incisors that can weigh up to 150 pounds — as weapons. Beavers use their teeth to cut down trees to make lodges. The fangs of some snakes inject poison into their victims. Lions use their teeth to transport their young, defend themselves, and catch and tear apart food.

The special event will feature experts from the Maryland Zoo. Visitors will be able to see a prehis-

(at left) A prehistoric shark's tooth, foreground, is part of 'Jaws and Paws' at the National Museum of Dentistry. (Photo/National Museum of Dentistry)

toric shark's tooth as big as a baseball glove, and they can explore a special exhibit on the narwhal, an Arctic whale with a six-foot-long tooth.

Also on view at the museum are George Washington's teeth, vintage toothpaste commercials and hands-on exhibitions about the power of a healthy smile.

The museum is located at 31 South Greene St., a short walk from the Inner Harbor. Admission is \$7 for adults, \$5 for seniors and students with ID, \$3 for children ages 3 to 19; and free for ages 2 and younger. The museum is closed Mondays, Tuesdays and major holidays.

More information is available at (410) 706-0600 or online, at [www.smile-experience.org](http://www.smile-experience.org). DT

← DT page 1A, ADA

- Community Health & Emergency Services of Carbondale, Ill.
- Dental Aid of Louisville, Colo.
- Geisinger Health System Foundation of Daville, Pa.
- New York University of New York City.

Established by the ADA Foundation (ADAF) in 1999, the Samuel Harris Fund is a permanent endowment, with a main objective of funding prevention and education programs to improve dental health of underserved children and to combat tooth decay.

The ADA Foundation is a catalyst for connecting people and changing lives. In its history, the ADA Foundation has disbursed nearly \$36.5 million to support charitable activities. These include grants for dental research and access to care, awards and scholarships.

In addition, the ADA Foundation supports charitable assistance programs, such as relief grants to dentists and their dependents who are unable to support themselves due to injury, a medical condition or advanced age; and grants to dentists who are victims of disasters. DT

(Source: ADA Foundation)

Correction: On Page 14, Seen & Heard: CDA Meeting, of the No. 14 edition, John Safar of Las Vegas, Stephen Chartier of Las Vegas and Patrick Parson of Alexandria, Va., should have been identified as members of the U.S. Air Force. Dental Tribune regrets the error.



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Dr. Tif Qureshi (left), Prof. David L. Hoexter, Dr. Kim Sperly and Dr. Elliot Mechanic stop for a photo during the Denmark esthetic conference in Copenhagen in May. (Photo/Provided by Dr. David L. Hoexter)

## Denmark esthetic congress

By David L. Hoexter, DMD, FICD, FACD  
Editor in Chief

Copenhagen once again led the way to a symposium of practical, educational and informative dentistry. Dr. Kim Sperly, the renowned Danish dentist who is the head of the European Society of Cosmetic Dentistry, led this non-political, educationally oriented organization.

Presenters gave unbiased, informative and practical information on techniques to improve predictability, diagnostic choices, esthetics and maintainability.

Supported by Dentanet, the participants were constantly pampered with accoutrements of sophisticated snacks and drinks. These treats were definitely appreciated by presenters and attendants (especially those special Danish brownies on the last day).

The commercial booths were productive and busy, equipped with knowledgeable personnel who uplifted the professional atmosphere of the symposium. The participants appreciated the honest straightforward, yet exciting, informative Danish style.

The international presenters were certainly varied. Dr. Elliot Mechanic, from Montreal, Canada, spoke on "The Artistic Smile Design: Building the Esthetic Practice." He emphasized the importance of well-made temporary restorations to influence a lab as a blueprint, as well as the key to an esthetic restoration.

Coming from England were three diverse practitioners with the same directive: their use of the Inmann Aligner. They emphasized the lower anteriors where there is crowding, with a conservative tooth-saving esthetic result. Presenters from the UK were Dr. Tif Qureshi, Dr. Tim Bradstock-Smith and Dr. James Russell.

Headlining the symposium, from the United States, was Prof. David L. Hoexter from New York City. His subject of "Regeneration of Esthetics and Smiles Utilizing Implants and Cosmetic Periodontal Surgery" covered every possible implant, implant modality, bone graft and all esthetic periodontal possibilities with their techniques made predictable.

This was an ideal symposium in that it was well organized and provided informative education, and its attendees appreciated this. [DT](#)

# Employee vs. independent contractor: What's the difference?

*The choice between the two comes with tax and non-tax consequences that affect your practice*

By Stuart J. Oberman, Esq.

Whether an associate dentist is considered an employee or independent contractor could have certain tax and non-tax consequences for the owner of a dental practice.

From a tax standpoint, an employer is required to withhold certain taxes. From a non-tax standpoint, the major issue is vicarious liability, whereby an employer may be liable for the negligent acts of an employee.

For tax and liability reasons, the status of an associate dentist must be clearly defined as either an employee or independent contractor.

The following treasury regulations, §§31.3121(d)-1(c), 31.3306(i)-1(b) and 31.3401(c)-1(b), state that, generally, an employer/employee relationship exists when the person for whom services are being performed has the right to control and direct the individual who performs the services.

Internal Revenue Ruling 87-41 provides 20 key factors to consider whether an employer/employee relationship exists.

## No. 1: Instructions

A worker who is required to comply with other persons' instructions about when, where and how he or she is to work is ordinarily an employee.

This control factor is present if the person or persons for whom the services are performed has the right to require compliance with instructions.

## No. 2: Training

Training a worker by requiring an experienced employee to work with the worker, by corresponding with the worker, by requiring the worker to attend meetings or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner.

## No. 3: Integration

Integration of the worker's services into the business operation generally shows that the worker is subject to direction and control.

## No. 4: Services rendered personally

If the services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results.

## No. 5: Hiring, supervising and paying assistants

If the person or persons for whom the services are performed hire, supervise, and pay assistants, that factor generally shows control over the workers on the job.

## No. 6: Continuing relationship

A continuing relationship between

the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists.

## No. 7: Set hours of work

The establishment of set hours of work by the person or persons for whom the services are performed

is a factor indicating control.

## No. 8: Full time required

If the worker must devote substantially full time to the business of the person or persons for whom the services are performed, such person or persons have control

→ **DT** page 6A

AD

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over the amount of time the worker spends working, and impliedly restricts the worker from doing other gainful work. An independent contractor, on the other hand, is free to work when and for whom he or she chooses.

#### No. 9: Doing work on employer's premises

If the work is performed on the premises of the person or persons for whom the services are performed, that factor suggests control over the worker, especially if the work could be done elsewhere.

#### No. 10: Order of sequence set

If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow the established routines and schedules of the person or persons for whom the services are performed.

#### No. 11: Oral or written reports

A requirement that the worker submit regular or written reports to the person or persons for whom the services are performed indicates a degree of control.

#### No. 12: Payment by hour, week, month

Payment by the hour, week or month generally points to an employer-employee relationship. Conversely, payment made by the job or on a straight commission generally indicates that the worker is an independent contractor.

#### No. 13: Payment of business and/or traveling expenses

If the person or persons for whom the services are performed ordinarily pay the worker's business and/or traveling expenses, the worker is ordinarily an employee.

An employer, to be able to control expenses, generally retains the right to regulate and direct the worker's business activities.

#### No. 14: Furnishing of tools and materials

The fact that the person or persons for whom the services are performed furnish significant tools, materials and other equipment tends to show the existence of an employer/employee relationship.

#### No. 15: Significant investment

If the worker invests in facilities that are used by the worker in performing services and

## 'An associate dentist should have an employment contract that specifically states whether he/she is an employee or independent contractor.'

are not typically maintained by employees (such as the maintenance of an office rented at fair value from an unrelated party), that factor tends to indicate that the worker is an independent contractor.

#### No. 16: Realization of profit or loss

A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot is an employee.

#### No. 17: Working for more than one firm at a time

If a worker performs more than de minimis services for a multiple of unrelated persons or firms at the same time, that factor generally indicates that the worker is an independent contractor.

However, a worker who performs services for more than one person may be an employee of each person, especially where such persons are part of the same service arrangement.

#### No. 18: Making service available to general public

The fact that a worker makes his or her services available to the general public on a regular and consistent basis indicates an independent contractor relationship.

#### No. 19: Right to discharge

The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer.

An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions.

An independent contractor, on the other hand, cannot be fired so long as the independent contractor produces a result that meets the contract specifications.

#### No. 20: Right to terminate

If the worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer/employee relationship.

#### Protecting your practice

In the past few years, the IRS has taken an active role in the dental profession in order to determine whether an associate dentist is an employee or an independent contractor.

The declassification or determination that an associate dentist is actually an employee instead of an independent contractor could have substantial tax and liability consequences for the owner of a dental practice.

Therefore, in order to protect the owner of a dental practice, an associate dentist should have an employment contract that specifically states whether the associate dentist is an employee or independent contractor, as well as other terms in order to protect the owner of a dental practice from potential problems. DT

(Front Page Photo/  
Greetsky, Dreamstime.com)

#### About the author



Stuart J. Oberman, Esq., has extensive experience in representing dentists during dental partnership agreements, partnership buy-ins, dental MSOs, commercial leasing, entity formation (professional corporations, limited liability companies), real estate transactions, employment law, dental board defense, estate planning and other business transactions that a dentist will face during his or her career.

For questions or comments regarding this article, visit [www.gadentalattorney.com](http://www.gadentalattorney.com).

# Outsourcing human resources

*Just how much HR can a practice outsource? We wanted to know so we asked some experts*

By Robin Goodman, Group Editor

One day I was chatting with Dr. Lorin Berland, the editor in chief of *Cosmetic Tribune*, and he mentioned how much outsourcing his human resources has saved his sanity. As this was something I was not aware a dentist could do, I decided to get the full story from Berland's Dental Practice Specialist Robert Whitehead at Odyssey OneSource, the professional employer organization (PEO) that provides his HR outsourcing.

## **What is a professional employer organization, or PEO?**

In addition to practicing dentistry, as a business owner, dentists are faced with managing increasingly complex employment issues, including government compliance, employee benefits, workers' compensation, payroll, payroll tax compliance, unemployment claims and much more.

Most dental practices already outsource one or more of the above tasks using a piece-meal adoption approach. This requires the dentist to manage multiple vendors that each specialize in one area, such as payroll processing, employee benefits or government compliance. Unfortunately, these vendors don't work together, so it is up to the dentist to coordinate their efforts.

For example, an employee termination would likely trigger activity in three areas and would require the dentist to contact three separate vendors.

Odyssey OneSource enables the practitioner to integrate all employment-related activities into one simple outsourcing arrangement. As a PEO, Odyssey OneSource enters into a co-employment relationship with the dentist's employees.

This enables Odyssey to directly assume many of the liabilities that fall to the practitioner as their employer, and more importantly, assume responsibility for the time-consuming and non-productive tasks required of employers.

## **What problems does Odyssey OneSource help solve?**

Most dentists learn about HR management the hard way, by encountering problems. This reactive process can be very costly in terms of dollars, goodwill and time. A typical dental practice simply cannot justify the cost of a HR manager,

so Odyssey OneSource has created an outsourced solution that goes a step further by assuming many of the employer liabilities that clinicians shoulder today.

As the employer of record with government agencies, Odyssey assumes the liability for payroll, payroll taxes, unemployment claims, EEOC claims, fiduciary obligations and more.

Like larger organizations, dentists can benefit from strategic HR practices. Strategic HR focuses on recruiting and retaining the best employees, compensating them properly, providing competitive employee benefits, offering training and development, and monitoring and measuring employees' performance.

Over time, these are the activities that make a good dental practice a great dental practice.

Our program enhances top- and bottom-line organizational performance by strengthening a practice's most important asset — employees' performance.

## **Does Odyssey OneSource have programs expressly for dental practices?**

Yes, as part of our commitment to the dental industry, we have created a web portal especially for dentists and specialists, [www.odysseyonesource.com/dental](http://www.odysseyonesource.com/dental). Dentists are well educated as clinicians, but often insufficiently trained in business management and labor regulations.

Odyssey partners with practice owners to help them grow their business through a full range of strategic human resource administration and management solutions.

Our human resources experts have an intimate understanding of the laws and labor regulations that affect a practice. By letting Odyssey's subject-matter experts handle the ever-growing number of complex issues associated with being an employer, a clinician can put even more focus on his or her patients.

## **Can you give us a few specific examples of Odyssey OneSource's solutions?**

Odyssey recognizes that each dental practice is unique. We get to know each practice, the clinicians and team members in order to tailor our highly customizable program especially for them. Here are some questions that we ask during our initial consultation:

## **Would you like to upgrade your employee benefits?**

Odyssey provides health, dental, life and vision insurance options that are vastly more comprehensive than a typical dental practice can obtain on its own. We have several options available in order to suit the needs of different practices.

One popular option lets the practice enjoy the benefits of a top-rated PPO at very attractive rates by incorporating health savings accounts, or HSAs.

HSAs are triple-tax-advantaged. Contributions go into the accounts on a tax-free basis, earnings on HSA balances accumulate tax-free and distributions are paid out tax-free — provided that they are for qualified medical expenses. Participants enjoy the convenience of a debit card to pay for qualified medical expenses.

Our HSA pays annual exam/wellness benefits at 100 percent with no deductible required. HSA contributions may be paid by the employee, a family member of the employee, the employer or a combination of all three. Account balances roll over without limitation from year to year. The accounts are completely portable so when individuals terminate employment, they take their HSA with them.

## **Is your employee timekeeping process automated and integrated with payroll?**

Most dental practices use a cumbersome and antiquated timecard system to record hours worked. Odyssey offers an automated system that electronically maintains your time clock data and is fully integrated with our payroll system.

One simple command confirms your time clock data is ready for processing. We take care of payroll processing, direct deposits, tax deposits, tax filings, garnishment administration and payroll account reconciliation.

## **Are you, or someone on your staff, adequately trained to avoid costly IRS penalties?**

The IRS reports that one out of every three employers has been assessed a penalty for a payroll tax mistake, with total penalties totaling billions of dollars.

In addition, given the ever-changing nature of tax regulations, it's easy to make an error that can

UPCOMING WEBINARS

DENTAL TRIBUNE DT STUDY CLUB

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DENTAL TRIBUNE AMERICA IS AN ADA CERP RECOGNIZED PROVIDER

06 JULY 7 a.m.

**THE ART AND SCIENCE OF FOUNDATIONAL DENTISTRY: AN ENDODONTIC IMPLANT**

Various Speakers

For those who are interested in better preparing themselves to determine which treatment option is most appropriate.

En 130 3-450  
CE HRS

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12 JULY 7 p.m.

**CHARITABLE SERIES: A SMILE FOR HAITI**

Various Speakers

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02 SEPT. 10 a.m.

**SYMPOSIA AT THE FDI WORLD CONGRESS, BRAZIL**

Various Speakers

The Dental Tribune Study Club Symposia at the FDI offer an ambitious schedule of continuing education lectures in various dental disciplines.

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Various Speakers

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**DTSC C.E. SYMPOSIA AT DENTECH SHANGHAI, CHINA**

Various Speakers

The Dental Tribune Study Club Symposia at DenTech offer an ambitious schedule of continuing education lectures in various dental disciplines.

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28 NOV. 10 a.m.

**THE ANNUAL DTSC SYMPOSIA AT THE GNYDM 2010**

Various Speakers

For the third year in a row, the DTSC hosts its annual C.E. Symposia at the GNYDM, offering four days of focused lectures in various areas of dentistry.

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grossly affect the practice's bottom line. Odyssey's integrated solution relieves the clinician of payroll tax liabilities.

**Is your practice in compliance with all state and federal labor regulations?**

An essential element of human resources is reducing an employer's liability. From written policies to dispute resolution, dentists depend on Odyssey OneSource to anticipate and avoid potential HR nightmares.

Odyssey provides a thorough HR assessment at the onset of our arrangement in order to identify specific areas of concern.

We reduce a clinician's exposure to employee claims and suits by customizing practice-specific training and providing employment practices liability insurance, or EPLI, that covers the clinician in the event of a claim.

Dental-specific safety training is also available. This allows the dentist to refocus his or her internal compliance efforts to patient-related risk mitigation.

**Is your practice in compliance with all applicable OSHA regu-**

**lations? When was the last time that your safety policy was reviewed?**

In today's litigious society, practices must plan for potential problems. Odyssey's proactive approach to risk management helps to maintain a safe and productive work environment.

Our comprehensive solution helps a clinician maximize the practice's biggest investment — the employees — by minimizing job-related hazards and managing claims that do occur.

Odyssey employs certified safety professionals that are knowledgeable about OSHA guidelines and risk management best practices.

**Does your practice maximize retirement savings opportunities for the clinician and his or her employees?**

One of Odyssey's key benefits is our executive deferred compensation plan, which offers highly compensated professionals the opportunity to defer up to \$100,000 in annual earnings using a 409a plan.

This allows the clinician to defer income until a later date, helping the dentist to accumulate wealth by placing him or her into a lower tax bracket.

The tax savings alone often

**More information ...**

Odyssey OneSource's HR outsourcing arrangement also provides the following benefits:

- Competitive employee benefits, including health, dental, life and vision insurance, retirement plans and voluntary benefits that help clinicians attract, engage and retain the best employees.
- A deferred compensation plan that allows a practice to save up to \$100,000 annually on a tax-deferred basis.
- A full-featured 401(k) plan that offers employees a bona-fide retirement option with no required contribution or administration on the clinician's part.
- Immediate access to Odyssey's experts, processes and systems, which are all designed to promote HR best practices.
- An integrated approach that eliminates the need for the dentist to coordinate the activities of multiple vendors, or even worse, attempt to perform these complex functions himself/herself.
- Elimination of significant employer liabilities including payroll tax, unemployment claims, workers' compensation claims and more.
- Avoidance of costly employment-related lawsuits, such as wrongful terminations, sexual harassment, discrimination and more.

exceeds the entire cost of our service.

The practice's employees can also benefit from a 401(k) plan that we administer. We have investment advisors to assist employees with their investment decisions.

The practitioner can decide whether or not to match employee contributions and can even offer a profit-sharing option if desired. DT

**Contact info**

For more information please visit [www.odysseyonesource.com/dental](http://www.odysseyonesource.com/dental) or contact Robert Whitehead at [RWhitehead@odysseyonesource.com](mailto:RWhitehead@odysseyonesource.com).

AD



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## PROFESSIONAL PRACTICE TRANSITIONS

*When It's Time to Buy, Sell, or Merge Your Practice*

## You Need A Partner On Your Side

### ALABAMA

Florence—Beautiful modern office, room to expand, GR \$656K #10110  
CONTACT: Dr. Jim Cole @ 404-513-1573

### ARIZONA

Arizona—Doctor seeking to purchase general dental practice #12110  
Phoenix—Dentist seeking practice purchase opportunity #12108  
Phoenix—4 Ops - 3 Equipped, GR \$515K+, 3 Working Days #12113  
N Scottsdale—Dentist seeking practice purchase opportunity #12109  
Urban Tucson—6 Ops - 4 Equipped, 1 Hygiene, GR \$900K #12112  
Tucson—1800 active patients, GR \$850K, Asking \$650K #12116  
CONTACT: Mark Haslip @ 480-231-3838

### CALIFORNIA

Citrus Heights—6 Ops, 1500 Sq. Ft., 2-3 days hygiene #14311  
El Dorado Hills—4 ops, 6 hygiene days, GR \$791K #14324  
Fresno—5 Ops, 1,500 sq ft, GR \$1M+ #14250  
Madera—7 Ops, GR \$19M+ #14283  
Murrieta—4 Ops, GR \$648K, 1500 Sq. Ft., 4½ days hygiene #14313  
Northern CA—Pedo Practice, 1160 Sq. Ft., GR \$713K - #14322  
N California Wine Country—4 Ops, 1500 sq ft, GR \$958K #14296  
Porterville—6 Ops, 2000 sq ft, GR \$2.2M+ #14291  
Red Bluff—8 ops, 2008 GR \$1M+, Hygiene 10 days a wk. #14252  
San Diego/City Heights—3 Chair office, Pan X-ray, Intra Oral Camera #14321  
San Francisco—Patient base for sale - owner deceased #14312  
Torrance—GR \$434K, 1080 Sq Ft, 2 Equipped Ops-3 Avail Chair Office #14320  
CONTACT: Dr. Dennis Hoover @ 800-519-3458

Dixon—4 Ops, 1100 sq ft, GR \$122K #14265  
Grass Valley—3 Ops, 1500 sq ft, GR \$714K #14272  
Plumas County—3 Ops, space for 4th Op, 1245 Sq Ft, GR \$475K - #14318  
Redding—5 Ops, 2200 sq ft, GR \$1M #14293  
CONTACT: Dr. Thomas Wagner @ 916-812-3255

Laguna Beach—GR \$898K 2008, 4 Ops, 2000 sq ft. #14314  
Laguna Hills—GR \$868K 2008, 6 Ops, Remodeled Office 2004 #14317  
Los Angeles—6 Ops, Laser, Intra Oral Camera, Pan & Ceph, GR \$709K, #14319  
San Diego—GR \$185K 2009, 3 Ops, PPO and Fee for Service #14315  
CONTACT: Thinh Tran @ 949-533-8308

### CONNECTICUT

Fairfield Area—General practice doing \$800K #16106  
CONTACT: Dr. Peter Goldberg @ 617-680-2930

Fairfield County—5 ops in 1150 s/f, GR \$408K #163601  
CONTACT: Donna Costa @ 800-988-5674 x-151

### DELAWARE

New Castle—4 ops, 1600 s/f, GR \$535K #172701  
CONTACT: Donna Costa @ 800-988-5674 x-151

### FLORIDA

Orange—6 ops plus in 1825 s/f, GR \$806K #183801  
CONTACT: Donna Costa @ 800-988-5674 x-151

### GEORGIA

Atlanta Suburb—3 Ops, 2 Hygiene Rms, GR \$863K #19125  
Atlanta Suburb—2 Ops, 2 Hygiene Rms, GR \$633K #19128  
Atlanta Suburb—3 Ops, 1270 sq ft, GR \$439K #19131  
Atlanta Suburb—Pediatric Office, 1 Op, GR \$426K #19134  
Dublin—GR \$1M+, Asking \$825K #19107  
Macon—3 Ops, 1625K sq ft, state-of-the-art equipment #19103  
North Atlanta—3 Ops, 3 Hygiene, GR \$678K+ #19132  
Northern Georgia—4 Ops, 1 Hygiene, Est. for 43 years #19110  
South Georgia—2 Ops, 3 Hygiene Rms, GR \$722K+ #19133  
CONTACT: Dr. Jim Cole @ 404-513-1573

### ILLINOIS

Chicago—4 Ops, GR \$709K, Sale Price \$461K #22126  
Chicago—Multi specialty practice, 14 ops, tremendous growth #22121  
1 Hr SW of Chicago—5 Ops, 2007 GR \$440K, 28 years old #22123  
Chicago—3 Ops, GR \$600K, 3-day work week #22119  
Galena—GR \$180K, located in Historic Bed & Breakfast Community #22129  
Western Suburbs—5 Ops, 2-2000 sq ft, GR Approx \$1.5M #22120  
CONTACT: Al Brown @ 630-781-2176

### INDIANA

Southern—Dentist seeking practice purchase opportunity #29102  
CONTACT: Joe Paul @ 856-297-0198

### MAINE

Waterville—High End Practice, GR \$900K - Bldg also for sale #28112  
CONTACT: Peter Goldberg @ 617-680-2930

### MASSACHUSETTS

Boston—2 Ops, GR \$252K, Sale \$197K #30122  
Western MA—3 Ops, GR \$1M, Sale \$514K #30116  
CONTACT: Dr. Peter Goldberg @ 617-680-2930

Boston—2 Ops, 1 Hygiene, GR \$302K #30125  
Middlesex County—7 Ops, GR Mid \$500K #30120  
New Bedford Area—8 Ops, \$628K #30119  
CONTACT: Alex Litvak @ 617-240-2582

### MICHIGAN

Suburban Detroit—2 Ops, 1 Hygiene, GR \$213K #31105  
Ann Arbor Area—Low Overhead, Well Run Practice, GR \$600K - #31108  
CONTACT: Dr. Jim David @ 586-530-0800

### MINNESOTA

Crow Wing County—4 Ops, Sale Price \$412K #32104  
Fargo/Moorhead Area—1 Op, GR \$185K #32107  
Central—Mobile Practice GR \$730K+ #32108  
Twin Cities—Move in & practice immediately, GR \$800K #32110  
CONTACT: Mike Minor @ 612-961-2132

### MISSISSIPPI

Eastern Central—10 Ops, 4685 sq ft, GR \$1.9M #33101  
CONTACT: Deanna Wright @ 800-730-8883

### NEVADA

Reno—Free Standing Bldg., 1500 Sq Ft, 4 Ops, GR 763K #37106  
CONTACT: Dr. Dennis Hoover @ 800-519-3458

### NEW HAMPSHIRE

Lakes Region—Nice fee for service practice plus real estate, GR \$700K #38104  
CONTACT: Peter Goldberg @ 617-680-2930

### NEW JERSEY

Gloucester County—4 Ops, Extremely Busy Office, GR \$1M #39114  
Marlboro—Associate positions available #39102  
Mercer Cty—3 Ops, good location, turn key, GR \$191K #39112  
CONTACT: Sharon Mascetti @ 484-788-4071

Burlington—4+1 ops in 1900 s/f, GR \$800K #392132  
Camden—Beautiful corner location-1300 s/f, GR \$327K #392133  
Salem County—Well established, 3 ops, real estate avail, GR \$600K #392134  
CONTACT: Donna Costa @ 800-988-5674 x-151

### NEW YORK

Dutchess—1300 s/f-4 ops, completely automated, GR \$800K #412320  
Erie—6 ops in two story bldg, GR \$333K #412332  
Cattaraugus—4000 s/f, bldg avail, GR \$550K #412331  
CONTACT: Donna Costa @ 800-988-5674 x-151  
Woodstock—2 Ops, Building also available for sale, GR \$600K #41112  
CONTACT: Dr. Don Cohen @ 845-460-3034  
Syracuse—4 Ops, 1800 sq ft, GR over \$700K #41107  
CONTACT: Marty Hare @ 315-263-1313  
New York City—Specialty practice, 3 Ops, GR \$502K #41109  
CONTACT: Richard Zalkin @ 631-831-6924

Suburb of Syracuse—Great practice, growing community, GR \$462K #41117  
CONTACT: Donna Bambrick @ 315-430-0643

### NORTH CAROLINA

New Hanover County—A practice on the coast, growing area #42145  
Lake Norman Area—Highly productive practice, desirable location #42162  
Pittsboro—Small Community Practice, stand alone bldg downtown, 3 ops #42158  
Raleigh, Cary, Durham—Doctor looking to purchase #42127  
CONTACT: Barbara Hardee Parker @ 919-848-1555

Mecklenburg—Great Endo practice w/large referral base, GR \$413K #423102  
CONTACT: Donna Costa @ 800-988-5674 Ext. 151

### OHIO

Medina—Associate to buy 1/3, rest of practice in future #44150  
North Central—GR \$619K, 4 Ops, well established #44159  
North Central—GR \$700K, 5 Ops, well established #44157  
CONTACT: Dr. Don Moorhead @ 440-823-8037

### PENNSYLVANIA

Adams County—6 ops in stand alone bldg (also for sale), GR \$628K #472080  
Cumberland—Younger 4 op practice in stand alone bldg GR \$527K #472069  
Delaware County—2700 s/f with 7 ops, GR \$964K #472083  
Franklin County—4 ops in 2200 s/f, GR \$616K #472084  
Montgomery—6+1 ops in 1600 s/f, fast growing area! GR \$617K #472079  
North Hampton—4 newly renovated ops, fully automated, GR \$1.2M #472082  
Northwestern PA/College Town—5 ops, GR \$542K #472076  
CONTACT: Donna Costa @ 800-988-5674 Ext. 151

Chester County—High End Office, 4 ops, Digital, FFS + a few PPOs #47141  
Lancaster County—Very established practice, newly redecorated #47145  
CONTACT: Sharon Mascetti @ 484-788-4071

### SOUTH CAROLINA

HHI—Dentist seeking to purchase a practice, producing \$500K a year #49103  
CONTACT: Scott Carringer @ 704-814-4796  
Columbia—7 Ops, 2200 sq ft, GR \$678K #49102  
CONTACT: Jim Cole @ 404-513-1573

### TENNESSEE

Elizabethon—GR \$385K #51107  
Memphis—Large profitable practice GR \$2M+ #51112  
Suburban Memphis—Leading practice in area, GR \$946K #51113  
CONTACT: George Lane @ 865-414-1527

### TEXAS

Houston Area - GR \$1.1M w/adj net income over \$500K #52103  
CONTACT: Deanna Wright @ 800-730-8883

### VERMONT

Wilder, VT (near Hanover, NH)—GR \$600K, w/Condo #54104  
CONTACT: Peter Goldberg @ 617-680-2930

### VIRGINIA

Greater Roanoke Valley—2500 sq. ft., GR \$942K updated equip. #55111  
Tappahannock—Very nice practice, GR \$428K, 1500 sq. ft. #55110  
CONTACT: Bob Anderson @ 804-640-2373

### WISCONSIN

Milwaukee County—3100 Sq. Ft., 5 Ops, Digital X-ray, Laser #58119  
CONTACT: Deanna Wright @ 800-730-8883

For a complete listing, visit [www.henryschein.com/ppt](http://www.henryschein.com/ppt) or call 1-800-730-8883