

Dental Earnings and Expenses Estimates

2015/16 Data Quality Statement

Published 13 September 2017

The Dental Earnings and Expenses Estimates reports provide a detailed study of the self-employed earnings and expenses of primary care dentists who carried out some NHS/Health Service work in England, Wales, Northern Ireland or Scotland in a given financial year.

This Data Quality Statement is designed to accompany Dental Earnings and Expenses Estimates, 2015/16, and each subsequent edition of the report.

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This product may be of interest to remuneration boards, employers, stakeholders, policy officials, commissioners and members of the public. Interests will range from pay comparisons of the NHS workforce at local, regional and national levels to managing recruitment, staffing and training and prioritising commissioning.

1. Introduction

The Dental Earnings and Expenses Estimates, 2015/16, provides a detailed study of the self-employed earnings and expenses of primary care dentists (Providing-Performer/Principal and Performer Only/Associate dentists) who carried out some NHS/Health Service work in England & Wales, Northern Ireland and Scotland in the 2015/16 financial year. The report does not consider dentists who performed only private dentistry in this period.

Dental earnings and expenses information is based on a sample from HM Revenue and Customs' (HMRC's) tax self-assessment database. All analyses are carried out by HMRC statisticians on an anonymised dataset and only aggregate non-disclosive information is supplied to NHS Digital for publication.

The report considers only dentists with an accounting year ending in the final quarter of the financial year, i.e. 1 January to 5 April. This allows analysis of information covering the period most compatible with that of health organisations' financial information and a consistent financial and regulatory external environment.

This publication is used as evidence in remuneration negotiations and by the Review Body for Doctors' and Dentists' Remuneration. Their needs are identified and met by the Dental Working Group (DWG) which agrees the content and structure of this publication. DWG is a technical group with a U.K. wide remit and membership. Its primary role is to carry out agreed programmes of work to meet the requirements of doctors' and dentists' remuneration (including the associated Review Body on Doctors' and Dentists' Remuneration (DDR)). The members of the DWG are shown in the 'Relevance' section below.

2. Accuracy

The dental population for the earning and expenses datasets were derived from year data provided by the following organisations:

- NHS Business Services Authority (NHS BSA) Information Services for dentists in England and Wales
- The Northern Ireland Health and Social Care Business Services Organisation (BSO) for dentists in Northern Ireland
- NHS National Services Scotland: Information Services Division (ISD) for dentists in Scotland.

As the report is based on a sample, the findings are weighted to present results for the estimated dentist population as a whole. To enable this, the population is stratified and appropriate weights are applied to minimise the effect of any bias in the constitution of the sample.

One set of weighting factors are derived based on the strata (division of the population by age, gender, contract type, etc.), and the same set of weights are applied throughout, for all analyses (other than activity type analyses); further information is available in the [Methodology](#) that accompanies the report. This reduces complexity and potential risk of error. Standard errors are used where possible to assess the accuracy of the estimate.

The results are based on samples with weighting applied, rather than the whole population and are therefore subject to sampling error and uncertainty. This is because using information from or about a sample of a population can never be as accurate as using the entire population.

Differences between groups and subgroups of dentists, or changes from one year to the next may not be statistically significant. Statistical significance is used in this report to illustrate the

extent to which users can be confident that differences between compared results are not due to chance.

In addition, small dental populations for some subgroups mean that extreme values can have noticeable effects on the averages. In such cases results may be subject to more uncertainty.

Results shown in the Dental Earnings and Expenses Estimates reports are rounded to the nearest £100 to show that the results are not exact. Similarly, population estimates are rounded to the nearest 50. Percentage changes and ratios are calculated using unrounded figures.

Figures are estimates and summarise how dental earnings and expenses have changed over time. However, it is important to note that they include both NHS and private work, and both full-time and part-time dentists are included in the sample.

Report population figures stated in the report are estimated and should not be regarded as the definitive dental populations; they will not be the same as those population estimates published in other NHS Digital reports. This is due to some dentists being excluded from the population for Dental Earnings and Expenses Estimates for reasons listed in the methodology that accompanies the report.

All results received from HMRC are carefully checked before inclusion in the publication and any anomalies are flagged to HMRC. In certain analyses, results are suppressed for groups with a small sample size, due to the sensitivity of earnings and expenses information.

Any changes to the methodology or presentation of results are discussed by the DWG prior to implementation. In addition, at each stage the report was further validated and quality assured by NHS Digital analysts unconnected with authoring the report.

3. Relevance

Dental earnings and expenses data is primarily used as evidence to be presented to the Doctors and Dentists Review Body to make annual recommendations on remuneration for dentists.

This report has been agreed by the Dental Working Group (DWG), which is chaired by NHS Digital and includes representatives from:

- Department of Health;
- NHS England;
- The Welsh Government;
- The Department of Health, Northern Ireland;
- Scottish Government;
- NHS National Services Scotland: Information Services Division;
- The British Dental Association;
- The Secretariat for the Review Body on Doctors' and Dentists' Remuneration;
- The NHS Business Services Authority Information Services;
- HMRC: Knowledge, Analysis and Intelligence Division;
- The National Association of Specialist Dental Accountants and Lawyers (NASDAL).

4. Coherence and Comparability

Comparisons across domains included within the report (e.g. NHS England (Region), etc) within countries are appropriate and encouraged. However, in making comparisons with other similar reports or other countries within the report it should be borne in mind that

- different dental contracts are in place in these countries;
- there are slight differences in the methods used to produce the different country sections of the report.

Further information can be found in the [methodology](#) that accompanies the report.

The results are largely comparable over time, and the report draws comparisons with estimates from the previous year. Where changes in the dental population or variable definitions mean that comparisons should be made with caution, explanatory footnotes are provided.

A new dental contract was introduced in England and Wales in 2006. As such, comparisons are not made with data prior to the new contract.

5. Timeliness and Punctuality

The estimates are based on the HMRC Self Assessment tax records of dentists. For this reason, the analyses can only be completed after the closing date of the Self Assessment period. Therefore, although this report has been published in September 2017 it refers to the 2015/16 tax year, which is the most recent year for which Self Assessment tax data are available.

The report only contains data for dentists with an accounting year end (AYE) during the fourth quarter of the financial year (i.e. 1 January to 5 April). This period most closely matches that of the activity data provided by NHS BSA Information Services, BSO and ISD, and has been found to be representative of the entire financial year. The tax data cover income from all dental sources, including private dental practice.

There have been no issues in relation to punctuality in the production of this report.

6. Accessibility

All reports are accessible via the NHS Digital website as PDF documents with supporting csv and Time Series files. These are available in large print and other formats on request.

7. Performance Cost and Respondent Burden

The dental data used within the publication is a secondary use of the data and so adds no additional burden to the NHS. The data are obtained from NHS BSA Information Services, the Northern Ireland Health and Social Care BSO and NHS National services Scotland ISD.

The HMRC data used within the analyses is also a secondary use of an existing administrative database (the Self Assessment tax database) and as such adds no additional burden to the dental industry.

The Dental Working Patterns Survey is a biennial online survey with invitations sent to dentists within the UK who performed some NHS/Health Service activity in 2014/15 and/or 2015/16. The survey takes approximately ten minutes to complete and consists of 15 simple questions for each year. No other data source exists for this information. The primary purpose of the survey data is to produce a separate report, Dental Working Hours, and so use of the data in Dental Earnings and Expenses Estimates is a secondary use which adds no additional burden to the dental industry.

8. Confidentiality, Transparency and Security

All publications are subject to a standard NHS Digital risk assessment prior to issue. Disclosure control is implemented where judged necessary.

In order to maintain taxpayer confidentiality, HMRC suppressed the results for any analyses that would produce results for subgroups with low sample numbers.

Data are held on secure, encrypted servers and transferred on secure file transfer systems or secure email. Data Sharing, Data Processing and Service Level Agreements exist between all parties involved in production of the report to ensure appropriate security levels are maintained.

The data contained in this publication are Official Statistics. The [Code of Practice for Official Statistics](#) is adhered to from collecting the data to publishing.

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