

Alberta Health

Alberta Dental Review

February 2016

Pharmaceuticals and Supplementary Health Benefits Division

Alberta  Government

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Executive Summary

Albertans, insurance companies, and the media have expressed concerns about the high cost and lack of transparency of dental service fees in the province. The Minister of Health has requested the Pharmaceuticals and Supplementary Health Benefits (PSHB) Branch to review factors influencing Alberta dental service fees, both public and private markets, make dental fee comparisons to key provinces, and determine whether the dual roles of the Alberta Dental Association + College (ADA+C) influence dental fees. Throughout this review, national and provincial stakeholders were consulted to ensure a thorough representation of views were considered.

The review found that private market dental fees, based on 49 representative dental procedures, can be as much as 44 per cent higher in Alberta than neighbouring provinces. However, data from Industry Canada indicates that proportionally, business operating costs for dental offices tend to be higher in Alberta than other provinces, primarily due to higher labour costs. When total business operating costs are factored, relative to higher average dental service fees, Alberta dental offices net similar profits to Saskatchewan and higher net profits versus Ontario and British Columbia dental offices. Additional data shows minimal disparities between fees charged by dentists throughout rural and urban areas of the province. A plotted distribution of dental providers throughout the province shows most Albertans have good access to dental services.

Overall, the findings provide the Minister with possible options to assist Albertans, ranging from educating the public to become more informed consumers of dental services and their dental plans, to regulating dental fees within the province. In addition, this review supports the continual evaluation of the dual roles of the ADA+C.

Issue

Albertans are growing increasingly concerned about the high costs for dental services and lack of transparency in dental fee schedules. It is reported that the province is approximately a \$1.5 billion dental market; government-sponsored programs account for approximately \$140 million.¹ This means approximately 10 per cent of the market is the government-sponsored dental benefit plans, while approximately 90 per cent is the private dental market. The Alberta government also pays for additional dental costs through its own employee private benefit plans (e.g., public sector employees and other publicly funded institutional benefit plans for hospital employees, education system employees, etc.). Accordingly, the Minister of Health has initiated a review of both the private and public dental service fees in the province.

Led by the Pharmaceuticals and Supplementary Health Benefits (PSHB) branch, which is responsible for the government-sponsored dental benefit plans, this review identified Alberta's current dental fees for private and government-sponsored plans and compared Alberta's fees to British Columbia, Saskatchewan, and Ontario. A cross-section of 49 commonly used procedure codes was established to create a "sample basket" to easily compare the fees charged to the private market throughout Alberta, government-sponsored programs, and other provinces. The review also conducted stakeholder consultations to pinpoint unique cost drivers influencing Alberta's dental fees, such as the business operating costs of a dental office, market influences, and provincial infection control standards. Another issue addressed is whether the dual roles of the Alberta Dental Association and College (ADA+C), functioning as both the dental profession's association and regulatory college, influence dental service fees.

Background

In Alberta, almost three-quarters (73%) of the population are covered under private health insurance plans, provided through their employers.ⁱⁱ Private insurance companies compete vigorously in order to capture an employers' business by providing the best value for a range of services that make up a health insurance plan. These employer health plans generally include coverage for prescription drugs, optical, extended health, and dental benefits. For dental benefits, each insurance company establishes their own schedule of usual and customary fees that they will pay for each dental procedure.

Dentists are able to charge fees they deem appropriate, since fee schedules set by insurance companies are simply guides. In many instances, a portion of a dental visit may not be covered by one's private insurance plan, due to procedure fee maximums, leaving some individuals with out-of-pocket costs. Presently, there is no publicly published fee guide for dental services in Alberta's private dental market.

Government-sponsored health benefits programs, such as the Alberta Adult Health Benefit (AAHB) and Dental Assistance for Seniors program (DASP), provide benefits for almost 12 per cent of Alberta's population.ⁱⁱⁱ The government's low income programs, such as AAHB, have dental fee schedules established through legislation, which act as the maximum fees dental providers can charge. There are no extra charges to these program clients. Current legislation for the DASP program, however, does not enable maximum dental fee amounts. Therefore, dentists may charge fees greater than the government's fee schedule, passing on extra charges to seniors. These dental fee schedules are transparent to the public by being available online.

The remaining Albertans, such as those who are self-employed, working without employer group benefits, or retirees, can choose whether or not to purchase their own coverage for dental services through private health benefit insurance plans. Individuals may also choose to purchase additional dental coverage through private health benefit insurance plans, on top of an employer or government-sponsored plan.

This review recognized the need to examine access to dental services for First Nations individuals, who represent nearly six per cent of Alberta's population.^{iv} First Nations individuals have access to federally-sponsored basic dental coverage, no matter their income level or where they live. The federal government is currently responsible for determining the dental fee schedules for this group. Discussions with the federal government will continue in the future.

Analysis

Stakeholder Analysis

In 2015, the Pharmaceuticals and Supplementary Health Benefits branch received responses from the following organizations that were identified as key stakeholders and invited to participate in the Alberta Government's dental fee review:

- Alberta Dental Service Corporation (ADSC)
- Alberta Dental Association + College (ADA+C)
- Alberta Blue Cross (ABC)
- Alberta School Employee Benefit Plan (ASEBP)
- Canadian Life & Health Insurance Association (CLHIA)
- Dentalcorp
- Denturists Association of Alberta
- Government of British Columbia, Saskatchewan and Ontario
- Federal Non-Insured Health Benefits (NIHB)

The College of Alberta Dental Assistants, College of Registered Dental Hygienists of Alberta and the College of Dental Technologists of Alberta were invited to provide input but declined as they did not feel they were in a position to respond to the questions. During the review, input from the general public and private dental providers was also considered.

Stakeholders were asked a series of questions to identify cost drivers that could influence dental service fees in Alberta. In addition, stakeholders were asked to comment on their opinions of the dual roles of the ADA+C, the publishing of a provincial dental fee guide, and the government's role, if any, in determining provincial dental fees for the private market.

The questions asked to the stakeholders and summaries of their responses are as follows:

1. What are the top five factors that influence a dental office determining what dental service fees to charge patients?

Stakeholders shared that when a dental office determines its fees, there is more to consider than just the procedure itself, such as staffing costs, real estate costs, equipment and maintenance costs, and the cost of meeting sterilization standards. Staff wages were identified as the highest expense.

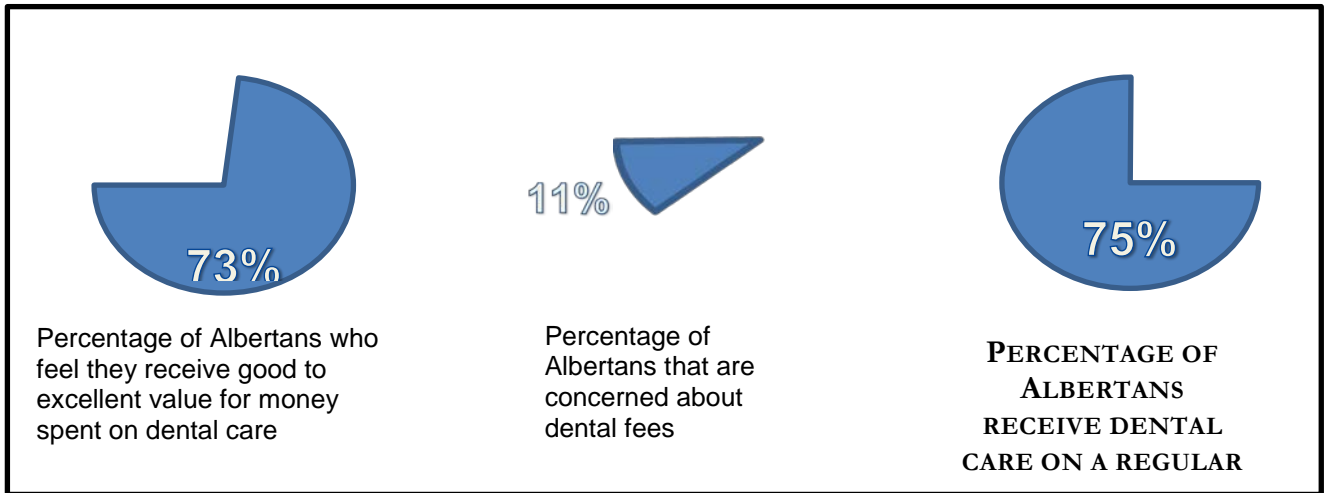
ADA+C also mentioned that the total cost to complete the dental degree program at the University of Alberta is in excess of \$149,000 and students must also purchase their own equipment, materials and supplies. They suggest that many dental students are nearly \$250,000 in debt upon graduation from the dental program. Taking this information into consideration, this may mean that graduates are factoring in their debt load when setting their dental fees and may not be setting their pricing completely on the cost of patient services.

2. What are the top five factors that could prevent an Albertan from seeking dental services?

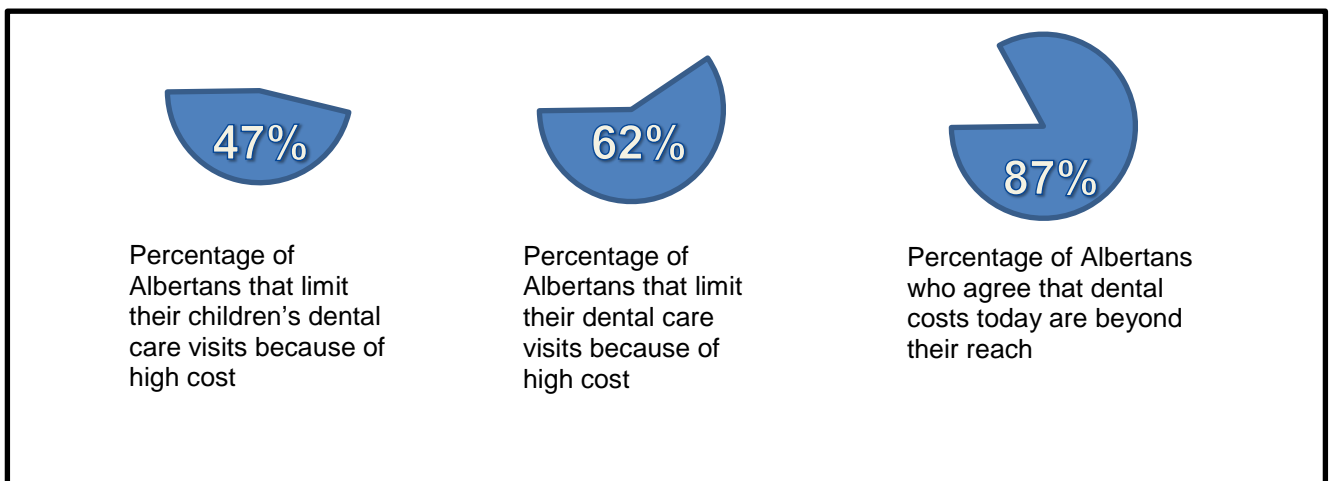
The most common reasons reported from stakeholders included the cost of dental services, insufficient coverage, fear of treatment, lack of oral health awareness, and access to care in some rural areas.

Both surveys below present varying opinions, and this review did not analyze the validity of the methods and metrics used by each survey. Further data collection and/or analysis of these surveys may be required.

In August 2015 the ADA+C commissioned a survey that found nearly 75 per cent of Albertans are receiving dental care on a regular basis. This is consistent with national figures; the Canadian Health Measures Survey (CHMS) report for the oral health component found that over 74 per cent of Canadians visited the dentist in the last year.^v 73 per cent of Albertans surveyed felt they receive good to excellent value for their money spent on dental care, while only 11 per cent were concerned with the value for their money spent on their dental services. Additionally, only 14 per cent of those surveyed said they did not go to the dentist due to cost, compared to a national response of 17 per cent in the CHMS.



Another survey conducted on behalf of Alberta Blue Cross in August 2015 found that 87 per cent of Albertans feel that dental costs are out of reach and that government intervention is justified in restoring more competitive pricing in the province. As a result, the majority of Albertans claimed to be limiting their dental visits, to some degree.



Additionally, this review heard from stakeholders that high dental fees directly impact insurance plan viability for employer group plan sponsors, who provide dental benefits to the majority of working Albertans. If dental billings continue to increase, insurance plan sponsors (the employers) may begin to change plan design for their employees resulting in increased out-of-pocket payments due to:

- higher deductibles, and
- higher employee co-pays.

Supporting information, except opinions from stakeholders, about the fear of treatments was not provided. The access to rural dental care and the lack of oral health awareness (education) is discussed later in this review.

3. Describe to what degree Albertans are knowledgeable about their dental coverage for either their government-sponsored or private insurance plan?

Most stakeholders believe Albertans with government-sponsored or private insurance plans are aware of whether or not they have dental coverage, but may require better information to understand their actual dental coverage and dental fees. Many patients depend on their dental office to submit a predetermination to their insurer provider on their behalf to determine if they may be responsible for a portion of the costs and what procedures may or may not be covered for their dental treatment.

The stakeholders would like to see more educated dental consumers, as this could be an effective means to understanding out-of-pocket costs for Albertans.

4. Would a publicly published dental fee guide of private insurance dental service fees be a benefit or hindrance to either the Albertan or the dental offices and why?

The majority of stakeholders felt that having a publicly published fee guide would have a detrimental effect. Dental offices willingly provide an estimate of any fees before a procedure, and many will also contact a patient's insurance provider to confirm coverage and the costs beforehand. The absence of a fee guide simply reflects that dental offices are paying attention to their own costs of delivering a service. In those provinces where a fee guide is published, the default position of the dental office is to charge whatever the fee guide says, regardless of the real cost of service delivery. This is not always effective in its ability to address a patient's unique dental service needs, or the specific business attributes of the dental office. For example, a dental office in a large urban centre may face significantly higher monthly rent than an office in a small town.

In 1997, the last year the ADA+C provided a provincial fee guide, 98 per cent of dental claim billings were at or below the suggested rates. The ADA+C states that one of the reasons they stopped publishing a single provincial fee guide was because it created the impression that all dental offices should charge the same pricing, regardless of the appropriate dental service needs for the patient, not encouraging a competitive dental market. Other provinces, however, publish fee guides, which do act as guides, for both the public and private dental markets.

5. The ADA+C have a dual role of protecting the public through professional standards (College) and supporting the members of the dental profession (Association). Does this dual role influence the service fees dental offices charge in Alberta? If yes, list the reasons why.

Some stakeholders expressed concern that the dual mandates of the association and college inherently creates challenges. However, many stated they did not have enough experience working directly with the ADA+C to appropriately comment on whether or not the dual role influences the fees dental offices charge.

In addition to stakeholder opinions, several dental providers voiced their frustration and discontent with their own organization expressing that they need the opportunity to advertise prices and compete on price, but they feel such behavior is discouraged through monetary penalties for violations by the college's role. This review was not informed of a factual situation to support this opinion. Further information would be needed to address this area.

The ADA+C noted they do not prohibit their members from publishing accurate and objectively verifiable information about the fees they charge. Article B4: Advertising and Promotional Activities of ADA+C's Code of Ethics merely restricts advertising or any form of promotional activity which "a) is false, misleading, deceptive, ambiguous or fraudulent; b) may create unreasonable expectations in a patient or potential patient about the results that dentists, or the procedures they perform, can achieve; c) is incapable of objective verification; d) makes claims or implies that a dentist is a specialist, or has specialist training, unless the dentist is registered in a specialty recognized by the Alberta Dental Association and College; or f) tends to harm the dignity and honor of the profession." Dentists and the public have access to these Codes of Ethics.

6. The Alberta government determines the dental fees for the government-sponsored dental plans. What role should the government have regarding a dental fee guide for the publicly funded benefit plans, private insurance plans, and cash paying Albertans?

According to one survey previously noted, 79 per cent of respondents agree that the Government of Alberta should intervene by prescribing maximum fees that can be charged for dental services in Alberta. The same survey found that 91 per cent of respondents agree that dental offices should be compelled to post their fees so that Albertans can shop around for dental services. This survey indicates that a significant number of Albertans support government action on the cost of dental services in Alberta and would like to see fees more in line with other provinces.

The other survey referenced mandatory disclosure of pricing and suggested that the Government could take some measures to bring greater transparency and disclosure to the pricing of dental services. It was suggested that consumer protection legislation could include that a fee not be charged for a new patient exam and/or the transfer of client records from one dental office to another, along with transparency of dental fees charged by each dental office. The opinion was expressed that these changes would increase competition between dental providers, in addition to providing consumers with more information to find a dental provider who could address their health concerns while staying within their budget.

However, the majority of stakeholders expressed a firm opinion that the *Health Professions Act* was created for health professions (including the dental profession) to become self-regulated for the protection of the public and therefore, the government should not participate in regulating fees for the private or cash-paying dental service market. The government does, and should, determine the dental fees for the government-sponsored plans.

Alberta Fees and Provincial Comparisons

How do costs in Alberta compare to those in other provinces?

At the request of Alberta Health, ADSC provided an analysis of fees charged for specific dental procedure codes. A cross-section of 49 commonly used procedure codes was established to create a “sample basket” to easily compare the fees charged to the private market throughout Alberta, government-sponsored programs, and other provinces. ADSC compared the costs of dental services between private payers (those covered under private insurance plans and cash-paying Albertans), government-sponsored programs, and other provincial fee guides, querying claims from general dentists (specialists, denturists, and hygienists excluded) between July 1, 2014 and June 30, 2015. Note that this analysis did not include fees charged under the federal NIHB program for First Nation individuals; however, the NIHB fee schedule is included in the appendix as a reference.

Since there is no provincially published dental fee guide for private-payers in Alberta, the average amount charged to ADSC’s private business clients is used to represent the fees charged. Fees are presented as weighted averages, based on the frequency of each code claimed by dental offices to private payers. These fees are then compared to the fee guide amounts published for government-sponsored programs and for other provincial fee guides. Other provinces produce provincial fee guides for government-sponsored programs and have their associations produce fee guides for the private market.

The weighted average of each dental procedure, when totaled, resulted in a sample basket as much as 44 per cent more expensive in Alberta than the other provinces. While the amount varies between provinces, it is important to note that there are three specific areas where the fees are consistently higher than other provincial fee guides:

1. Recall examinations
2. Prevention (polishing, scaling and periodontal appliances)
3. Crowns

For example, private-payer fees for recall exams in Alberta are 146 per cent higher than British Columbia, 112 per cent higher than Ontario, and 106 per cent higher than Saskatchewan.

When comparing a similar sample basket of fees charged to private payers in Alberta and those covered under Alberta’s government-sponsored programs, government billings come in between seven to 35 per cent less expensive than private-payer billings. Please note the fee schedules within Alberta’s government-sponsored programs vary and cannot be compared directly.

When comparing the Government of Alberta sponsored program schedules to the other provincial fee guides, the findings vary. Government-sponsored programs can be as much as 19 per cent less expensive than other provincial fee guides for dental procedures, but as much as 26 per cent more expensive in others.

Data from ADSC also indicates that there is considerable variation in the fees charged by dentists for private-payers throughout Alberta. A common procedure like polishing, the most frequently billed procedure code, can range in price from \$43.00 (at the 10th percentile) to \$83.00 (90th percentile) per time unit.

ADSC selected this code to further analyze whether there is a difference in the cost of dental services between urban and rural providers, but found that the average is virtually the same

(\$66.36 in urban areas versus \$65.99 in rural areas). This may help dispel any misconceptions that those in rural Alberta face higher costs for dental services than those in urban areas.



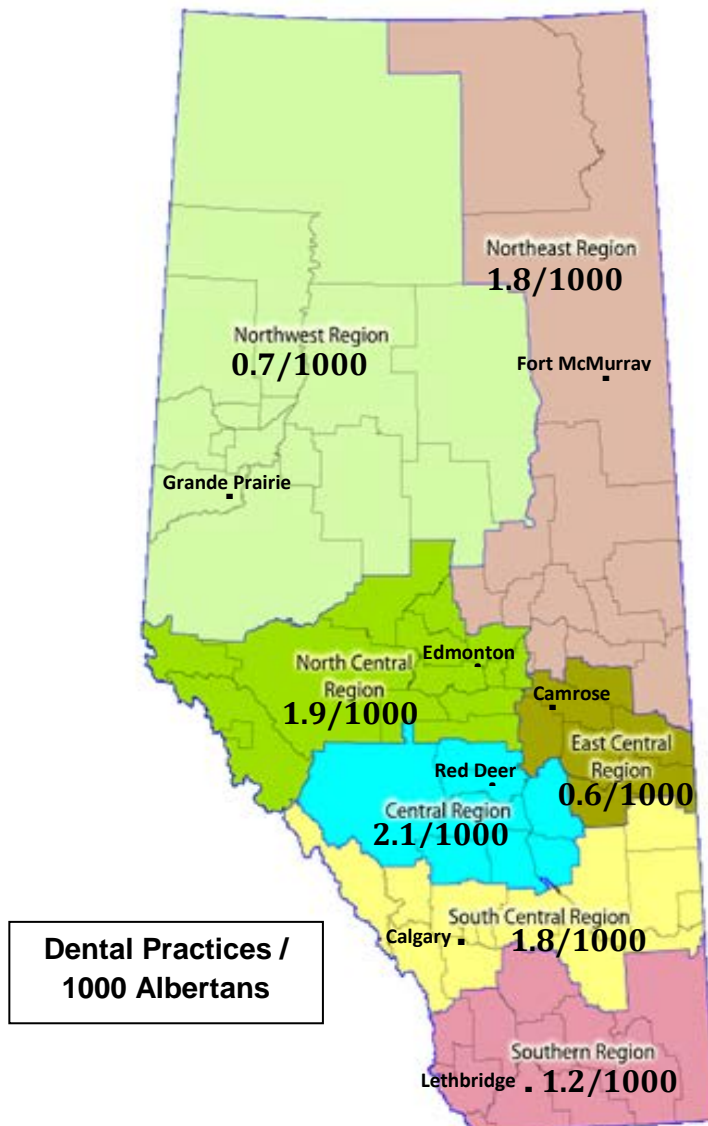
Total cost of the weighted average of a 49 procedure code "sample basket"	Private Alberta	British Columbia	Saskatchewan	Ontario
	\$7,944,515	\$5,525,754	\$5,758,726	\$6,371,083

Access

To evaluate Albertan’s access to dental services, ADSC supplied a list of dental providers by unique postal code, which was then aggregated into regions to generate an overview of where in the province dental practices are located. When mapped out, Alberta has a total of 6,243 dental practices, reasonably distributed throughout the province. Taking into consideration the population distribution, this ranges from 2.1 dental practices per 1000 Albertans in the Central region of the province, to 0.6 dental practices per 1000 Albertans in the East Central region, based on 2011 Census data.^{vi} It is important to note that in their 2014 Annual Report, the ADA+C listed 2,458 regulated members in Alberta’s dental industry, which suggests that dentists are working out of multiple locations. This is likely more predominant in rural communities, where dentists are servicing more than one dental practice, operating out of one town some days of the week and another town on other days. In doing so, dentists are able to see more clients, fulfilling both business needs and the dental needs of rural Albertans.

Dental Practices per Region		
	Total Dental Practice Count (by unique postal code)	Dental Practices per Thousand Albertans (2011 Census)
Central	439	2.1
East Central	83	0.6
North Central	2,379	1.9
North East	242	1.8
North West	180	0.7
South Central	2,603	1.8
Southern	317	1.2

Dentist Practices per Thousand Albertans



How have costs in Alberta changed over time?

Dental fees charged to private-payer Albertans have increased at an average annual rate of 3.5 per cent since 2012. In comparison, British Columbia, Saskatchewan, and Ontario experienced increases ranging from 1.9 to 2.4 per cent.

Cost Drivers

Using data from Industry Canada (2013), we can examine the average business operating costs for a dental practice in different parts of the country.^{vii} With a detailed breakdown of the average operating costs, we were able to see how Alberta compares to other provinces in terms of costs, revenues, and net profit of dental offices.

Definitions

1. Dental fee billings: Average total costs charged to private payers/government (revenue)
2. Dental office costs: Average total cost of operating a dental business
3. Other business costs: A subset of dental office costs; include utilities, maintenance, business fees, insurance, etc.
4. Net profit = Fee schedule billings – costs of dental offices; pays dentists' salaries

The figures presented below represent provincial averages, in thousands of dollars (\$000).

Note that the percentage of businesses reporting each element of cost varies.

Alberta	
Dental fee billings	823.0
Dental office costs	574.4
Wages, benefits & labour	284.4
Purchases & materials	36.3
Rent	38.9
Advertising & promotion	11.7
Other business costs	203.1
Net profit	248.6

- Office costs: 69.8% of dental fee billings
- Net profit: 30.2% of dental fee billings

British Columbia	
Dental fee billings	639.5
Dental office costs	443.2
Wages, benefits & labour	211.3
Purchases & materials	17.4
Rent	32.8
Advertising & promotion	9.3
Other business costs	172.4
Net profit	196.3

- Office costs: 69.3% of dental fee billings
- Net profit: 30.7% of dental fee billings

Saskatchewan	
Dental fee billings	821.1
Dental office costs	563.1
Wages, benefits & labour	267.5
Purchases & materials	46.6
Rent	32.7
Advertising & promotion	6.3
Other business costs	210.0
Net profit	258.0

- Office costs: 68.6% of dental fee billings
- Net profit: 31.4% of dental fee billings

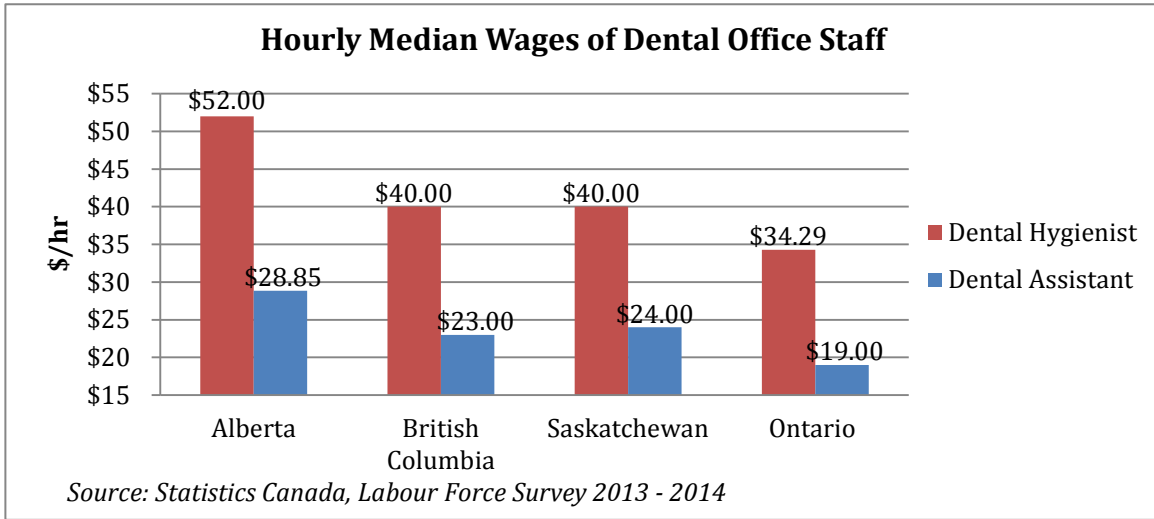
Ontario	
Dental fee billings	592.5
Dental office costs	399.4
Wages, benefits & labour	181.8
Purchases & materials	13.0
Rent	30.2
Advertising & promotion	8.7
Other business costs	165.7
Net profit	193.1

- Office costs: 67.4% of dental fee billings
- Net profit: 32.6% of dental fee billings

The data from Industry Canada suggests that Alberta dental offices do, on average, have higher costs than in other Canadian provinces. The most significant factors affecting this variation are listed in the tables above and include: wages, benefits and labour; and purchases and materials. Rent and expenditures for advertising and promotion is also higher in Alberta, on average, compared to other provinces. Dental offices in Alberta are most comparable to Saskatchewan in terms of actual revenues, costs, and net profit. Alberta dental offices have significantly higher costs than British Columbia and Ontario, but also bring in more total revenue, resulting in a greater net profit. Overall, Alberta's dental office costs and profits, as a percentage of total dental fee billings, are comparable to other provinces.

Wages

Bearing in mind our stakeholders’ statements that Alberta dental offices have higher labour costs, additional data was collected from Statistics Canada’s Labour Force Survey (2013–2014). Based on the figure provided below, it appears that the median wage for dental hygienists in Alberta is \$12–18 per hour higher than other provinces.^{viii} In addition, the median wage of dental assistants is \$5–10 per hour higher.^{ix} Aggregated, this results in a substantial added cost to operating a dental business.



Purchases and Materials

Provincial regulations may also create unique costs for supplies that are necessary to run a dental office in Alberta. For instance, the ADA+C mention that as a result of a superbug outbreak in 2007, Alberta developed a series of enhanced infection prevention and control standards, unique to the province. They state that as a result of these new guidelines, many dental offices experienced significant added costs in terms of physical plan changes, increased staffing and higher direct costs for new clinical instruments that could no longer be re-processed. This may help explain some of the additional costs dental offices in Alberta face, compared to other parts of the country.

The recent fall in the value of the Canadian dollar is another factor contributing to the high cost of dental services. Since the majority of dental equipment and supplies must be imported, as the Canadian dollar drops, this puts upwards pressure on the operating costs of a dental office, which may end up being passed off in terms of higher prices for services. While this impact is not unique to Alberta, it does factor into the cost of operating a dental business in Canada.

Dual Roles of the ADA+C

As set out under the *Health Professions Act*, the ADA+C operate as a self-regulating profession, while still being accountable to the Government of Alberta. Acting as both an association and college, the ADA+C's dual roles to be an advocacy of the dental profession and protect the public, at times, may not align. Although many dual role organizations have made the move over the last few decades to split into separate stand-alone associations and colleges, the ADA+C is one of the 13 out of 29 health professions in Alberta that remains operating under dual roles. Additionally, Alberta is one of only four provinces (Alberta, Saskatchewan, Manitoba and New Brunswick) where the dental regulatory body continues to operate as a combined regulatory authority and advocacy association.

A common reason stated by those stakeholders in favour of splitting the regulatory and association functions is that the College's role of protecting the public cannot always be fully aligned with the Association's role of representing the dental profession. For example, a significant number of complaints addressed by the disciplinary function of the College were related to advertising and not patient care.^x If the ADA+C is to continue operating with a dual role, transparency and clarity regarding its mandates should be heavily emphasized, especially in regards to dental fees and advertising. For this review, the question was whether the dual roles influence dental fees in Alberta, for which a factually supported example was not identified.

Options

This report serves as a starting point to understand the high cost of dental fees in Alberta, as well as to suggest several options potentially available to the Minister.

1. The Minister could collaborate with the ADA+C to raise awareness about good oral health and how Albertans can become better informed consumers of dental services. Education about the dental services available, frequency of these services, and fees for these services enables Albertans to make informed choices.

Since approximately 90 per cent of the dental market is private; employers, employees, individuals who purchase their own dental insurance, and others, all have a responsibility to understand their dental services and fees. Dentists and other healthcare providers, in turn, also share in this responsibility to educate Albertans. Furthermore, since the private insurance companies determine their own level of dental coverage and fees, they have an important role in educating their plan members on what dental services and fees are applicable to them.

Additionally, it is important to know one's rights as a consumer of dental services. It must be emphasized that individuals have the right to request a predetermination of the costs of a dental procedure before receiving that service. Upon concerns with any out-of-pocket costs, an individual can choose to consult with another dentist elsewhere, who may be able to provide that service.

2. The Minister could request the ADA+C to produce and publish a provincial dental fee guide. Under the *Health Professions Act*, the council of the ADA+C has the option to enact a bylaw regarding guidelines and the setting and negotiating of professional fees, if the Minister approves the college to do so. The Minister may impose conditions, on approval, and request that they carry this out. If the ADA+C were to decline such a request and the Minister were of the opinion that it is in the public interest, or that it would provide for matters related to health, safety or quality assurance, the Minister could recommend that Cabinet direct council to make a such a bylaw after consulting with the ADA+C, in accordance with the relevant regulation under the *Health Professions Act*. This option would support transparency of dental service fees. However, Albertans could assume that the fee guide is what providers should charge, and equally the provider may feel obliged to charge the set rate despite unique business costs, making the guide more of a schedule. Additionally, if Albertans require a dental specialist, the fee guide would not represent the dental fees.
3. The Minister could regulate the private dental fees charged by dental professionals. Currently, the Minister cannot regulate the private dental market. The *Health Professions Act* was created for health professions to become self-regulated for the protection of the public; therefore government intervention is not justified. However, it is possible that Cabinet could direct legislation be created to establish all dental fees. While this would help consumers avoid unexpected costs, regulated fees do not address the highly individualized nature and appropriate care required with dental treatments. As well, regulated private fees could compromise the level of treatment patients receive as dentists may be pressured to focus on their dental service fees.

Ongoing Reviews

1. The ADA+C's role is to ensure there is a fair playing field for competition, along with protection of the public within the dental industry. If it is not believed that the ADA+C can perform this function effectively in its dual roles, the Minister could direct the separation of its college functions completely from its association functions. While there is no current means for the Minister to direct so, this is a policy issue that has been considered in work done by Alberta Health to prepare for future amendments to the *Health Professions Act*. Legislative amendments could be made to allow for this.
2. For the most vulnerable groups in our province, such as the unemployed, working poor, or seniors, the cost of preventive and treatment services can be prohibitive, resulting in poor access to services. The government-sponsored health benefits programs provide access to basic dental services for vulnerable populations (e.g. low to middle income seniors, children in low-income families, and the disabled); however, not all who are eligible take advantage of these programs. Individuals must value the services sufficiently to allocate limited financial resources to oral health services, in light of competing needs. For the unemployed and low- and middle-income earners, oral health may not always be perceived as a priority. Programs could be targeted to educate at-risk populations about the importance of oral health, as well as cost-effective ways to access dental services through social programming, visits with primary care practitioners, public health nurses, dental hygienists, and school-based programs.

The general public was not directly engaged as part of this review, as the scope of the review was first focused on understanding the public and private dental fee market. This deeper understanding properly prepares the government to have a more meaningful engagement with the general public going forward.

In conclusion, this review has brought attention to some of the concerns within Alberta's dental industry. With support from stakeholder consultations, this review has helped uncover several key attributes driving the operating costs of a dental office in the province, and has outlined options for the Minister of Health to consider in responding to the cost of dental services in Alberta.

Procedure Code	Procedure Name	Procedure Classification	Appendix – Common Procedure Codes									
			Private AB Fee Average (2015)	B.C. Private Fee Guide (2015)	Saskatchewan Private Fee Guide (2015)	Manitoba Private Fee Guide (2015)	Ontario Private Fee Guide (2015)	New Brunswick Private Fee Guide (2015)	Nova Scotia Private Fee Guide (2015)	PEI Private Fee Guide (2015)	Newfoundland Private Fee Guide (2015)	NIHB Federal Schedule (2015)
1101	Complete Oral Exam - primary dentition	Diagnosis	\$70.45	\$62.60	\$51.00	\$60.00	\$66.00	\$61.40	\$44.00	\$33.00	\$61.86	\$62.63
1103	Complete Oral Exam - permanent dentition	Diagnosis	\$102.99	\$90.80	\$104.00	\$98.30	\$131.00	\$103.90	\$83.00	\$105.00	\$103.64	\$93.93
1201	Limited Oral Exam - new patient	Diagnosis	\$64.56	\$41.50	\$43.00	\$38.60	\$45.00	\$40.90	\$30.00	\$33.00	\$45.26	\$62.63
1202	Standard Oral Exam - recall patient	Diagnosis	\$67.95	\$27.60	\$33.00	\$31.60	\$32.00	\$36.80	\$29.00	\$31.00	\$41.77	\$62.63
1204	Specific Oral Exam	Diagnosis	\$66.83	\$35.50	\$41.00	\$44.20	\$131.00	\$46.50	\$48.00	\$40.00	\$54.81	\$62.63
1205	Emergency Oral Exam	Diagnosis	\$67.68	\$51.90	\$50.00	\$38.60	\$131.00	\$46.50	\$48.00	\$41.00	\$54.81	\$62.63
2111	Radiographs - periapical - single image	Diagnosis	\$28.36	\$17.30	\$22.00	\$19.00	\$28.00	\$22.10	\$15.00	\$22.00	\$21.61	\$25.00
2112	Radiographs - periapical - two images	Diagnosis	\$43.82	\$23.60	\$30.00	\$26.20	\$33.00	\$30.60	\$21.00	\$28.00	\$28.33	\$41.64
2113	Radiographs - periapical - three images	Diagnosis	\$63.81	\$30.10	\$38.00	\$33.40	\$41.00	\$37.60	\$26.00	\$33.00	\$34.78	\$55.87
2114	Radiographs - periapical - four images	Diagnosis	\$76.02	\$36.60	\$47.00	\$40.60	\$46.00	\$44.40	\$31.00	\$39.00	\$40.41	\$75.05
2142	Radiographs - bitewing - two images	Diagnosis	\$45.76	\$23.60	\$30.00	\$26.20	\$33.00	\$30.60	\$21.00	\$28.00	\$28.33	\$41.64
2601	Panoramic image	Diagnosis	\$89.47	\$65.30	\$68.00	\$69.40	\$64.00	\$66.50	\$62.00	\$64.00	\$67.92	\$83.37
11101	Polishing - one unit	Prevention	\$63.61	\$34.10	\$34.00	\$38.20	\$35.00	\$27.90	\$27.00	\$35.00	\$36.57	\$25.78
11111	Scaling - one unit	Prevention	\$68.48	\$32.90	\$37.00	\$47.60	\$55.00	\$56.40	\$40.00	\$40.00	\$55.02	\$73.37
11112	Scaling - two units	Prevention	\$135.90	\$65.80	\$74.00	\$95.20	\$110.00	\$112.70	\$80.00	\$80.00	\$110.32	\$146.74
11114	Scaling - four units	Prevention	\$266.57	\$131.60	\$148.00	\$190.40	\$220.00	\$225.70	\$160.00	\$160.00	\$220.63	\$293.50
14611	Periodontal Appliances (including bruxism appliance) - Maxillary	Prevention	\$505.05	\$236.00	\$249.00	\$265.00	\$266.00	\$290.90	\$261.00	\$274.00	\$356.74	
21112	Amalgam Restoration non bonded - Primary Teeth - two surface	Restoration	\$119.57	\$113.00	\$114.00	\$108.30	\$149.00	\$108.30	\$104.00	\$104.00	\$114.72	\$115.07
21222	Amalgam Restoration non bonded - Permanent Molar - two surface	Restoration	\$146.18	\$156.00	\$167.00	\$139.50	\$179.00	\$147.40	\$144.00	\$148.00	\$143.49	\$115.07
21232	Amalgam Restoration bonded - Permanent Bicuspid or Anterior - two surface	Restoration	\$145.20	\$145.00	\$171.00	\$135.40	\$156.00	\$126.50	\$144.00	\$149.00	\$160.66	\$115.07
21242	Amalgam Restoration bonded - Permanent Molar - two surface	Restoration	\$169.12	\$185.00	\$192.00	\$156.10	\$179.00	\$154.70	\$166.00	\$160.00	\$179.95	\$115.07
22211	Prefab Restoration metal - Primary Teeth - Posterior	Restoration	\$204.72	\$196.00	\$176.00	\$171.20	\$186.00	\$165.90	\$147.00	\$184.00	\$208.49	\$147.93
23111	Tooth Coloured Restoration - Permanent Anterior - one surface	Restoration	\$130.85	\$119.00	\$122.00	\$118.60	\$131.00	\$125.70	\$112.00	\$110.00	\$132.44	\$115.07
23112	Tooth Coloured Restoration - Permanent Anterior - two surface	Restoration	\$154.37	\$142.00	\$167.00	\$151.00	\$162.00	\$153.10	\$142.00	\$139.00	\$175.22	\$131.50
23113	Tooth Coloured Restoration - Permanent Anterior - three surface	Restoration	\$186.23	\$179.00	\$195.00	\$188.90	\$208.00	\$201.80	\$173.00	\$174.00	\$200.01	\$147.93
23311	Tooth Coloured Restoration - Permanent Bicuspids - one surface	Restoration	\$137.87	\$137.00	\$141.00	\$131.40	\$140.00	\$123.70	\$133.00	\$117.00	\$141.34	\$114.58
23312	Tooth Coloured Restoration - Permanent Bicuspids - two surface	Restoration	\$195.94	\$189.00	\$191.00	\$187.70	\$193.00	\$178.50	\$169.00	\$175.00	\$200.29	\$153.71
23313	Tooth Coloured Restoration - Permanent Bicuspids - three surface	Restoration	\$233.92	\$229.00	\$224.00	\$187.70	\$220.00	\$213.00	\$205.00	\$192.00	\$241.26	\$196.44
23321	Tooth Coloured Restoration - Permanent Molar - one surface	Restoration	\$145.86	\$149.00	\$153.00	\$141.20	\$147.00	\$128.50	\$139.00	\$132.00	\$145.14	\$114.58
23322	Tooth Coloured Restoration - Permanent Molar - two surface	Restoration	\$205.78	\$226.00	\$209.00	\$204.70	\$210.00	\$194.40	\$177.00	\$194.00	\$204.86	\$153.71
23323	Tooth Coloured Restoration - Permanent Molar - three surface	Restoration	\$241.49	\$273.00	\$244.00	\$245.20	\$239.00	\$235.10	\$214.00	\$216.00	\$255.42	\$196.44
23512	Tooth Coloured Restoration - Primary Posterior - two surface	Restoration	\$183.65	\$177.00	\$191.00	\$163.50	\$193.00	\$157.40	\$118.00	\$175.00	\$162.39	\$147.93
27201	Crowns - Porcelain, Ceramic or Polymer Glass	Restoration	\$1,080.43	\$740.00	\$728.00	\$702.70	\$685.00	\$717.10	\$659.00	\$648.00	\$850.42	
27211	Crowns - Porcelain, Ceramic or Polymer Glass fused to Metal Base	Restoration	\$1,089.92	\$740.00	\$728.00	\$702.70	\$685.00	\$717.10	\$639.00	\$648.00	\$846.39	\$723.22
32221	Pulpotomy - Permanent Anterior or Biscuspid	Endodontics	\$144.23	\$107.00	\$122.00	\$97.20	\$112.00	\$112.40	\$103.00	\$100.00	\$123.05	\$134.12
32222	Pulpotomy - Permanent Molar	Endodontics	\$139.56	\$108.00	\$160.00	\$135.80	\$177.00	\$160.80	\$124.00	\$159.00	\$164.90	\$134.12
32232	Pulpotomy - Primary Tooth	Endodontics	\$78.10	\$66.70	\$80.00	\$68.70	\$71.00	\$72.70	\$74.00	\$61.00	\$77.75	\$63.88
32311	Pulpotomy - Permanent Teeth - one canal	Endodontics	\$127.04	\$144.00	\$139.00	\$134.10	\$112.00	\$145.00	\$139.00	\$142.00	\$148.32	\$100.59
32313	Pulpotomy - Permanent Teeth - three canals	Endodontics	\$210.68	\$289.00	\$202.00	\$203.20	\$177.00	\$233.30	\$226.00	\$243.00	\$248.35	\$167.67
33111	Root Canals - one canal	Endodontics	\$657.03	\$425.00	\$492.00	\$429.20	\$448.00	\$470.10	\$423.00	\$431.00	\$500.46	\$570.10
33121	Root Canals - two canals	Endodontics	\$921.44	\$547.00	\$676.00	\$600.50	\$560.00	\$639.30	\$601.00	\$539.00	\$675.43	\$860.64
33131	Root Canals - three canals	Endodontics	\$1,129.85	\$782.00	\$851.00	\$783.90	\$763.00	\$827.50	\$785.00	\$736.00	\$907.07	\$983.59
43421	Root Planing - one unit	Periodontics	\$74.73	\$32.90	\$37.00	\$47.20	\$55.00	\$62.30	\$40.00	\$40.00	\$69.12	\$66.78
71101	Surgical Removal - Erupted Teeth - single tooth uncomplicated	Oral & Max. Surgery	\$134.77	\$117.00	\$130.00	\$115.20	\$136.00	\$107.50	\$115.00	\$106.00	\$114.55	\$104.38
71201	Surgical Removal - Erupted Teeth - complicated requiring surgical flap	Oral & Max. Surgery	\$230.22	\$231.00	\$224.00	\$217.50	\$210.00	\$212.70	\$225.00	\$220.00	\$223.38	\$206.63
71211	Surgical Removal - Erupted Teeth - complicated removal of bone	Oral & Max. Surgery	\$299.15	\$361.00	\$304.00	\$291.60	\$314.00	\$249.00	\$234.00	\$290.00	\$325.23	\$206.63
72211	Surgical Removal - Impacted Teeth - partial bone coverage	Oral & Max. Surgery	\$316.55	\$362.00	\$304.00	\$291.60	\$314.00	\$295.40	\$270.00	\$290.00	\$303.17	\$220.83
92412	Anesthesia - Nitrous Oxide - two units	Adjunctive General	\$76.92	\$73.90	\$76.00	\$84.40	\$85.00	\$86.30	\$66.00	\$74.00	\$75.00	\$48.15
92414	Anesthesia - Nitrous Oxide - four units	Adjunctive General	\$152.06	\$140.00	\$136.00	\$140.80	\$128.00	\$145.00	\$132.00	\$146.00	\$150.00	\$80.24

Procedure Code	# of Claims (2015)	(# of claims) x respective provincial fee											
		2015 Private AB	BC	Diff	% Diff Fees	2015 Private AB	SK	Diff	% Diff Fees	2015 Private AB	MB	Diff	% Diff Fees
1101	228	16,064	14,273	1,791	13%	16,064	11,628	4,436	38%	16,064	13,680	2,384	17%
1103	1554	160,048	141,103	18,945	13%	160,048	161,616	-1,568	-1%	160,048	152,758	7,290	5%
1201	97	6,262	4,026	2,237	56%	6,262	4,171	2,091	50%	6,262	3,744	2,518	67%
1202	10263	697,347	283,259	414,088	146%	697,347	338,679	358,668	106%	697,347	324,311	373,036	115%
1204	965	64,490	34,258	30,233	88%	64,490	39,565	24,925	63%	64,490	42,653	21,837	51%
1205	1902	128,726	98,714	30,013	30%	128,726	95,100	33,626	35%	128,726	73,417	55,309	75%
2111	2730	77,429	47,229	30,200	64%	77,429	60,060	17,369	29%	77,429	51,870	25,559	49%
2112	1093	47,893	25,795	22,099	86%	47,893	32,790	15,103	46%	47,893	28,637	19,257	67%
2113	288	18,377	8,669	9,709	112%	18,377	10,944	7,433	68%	18,377	9,619	8,758	91%
2114	299	22,730	10,943	11,786	108%	22,730	14,053	8,677	62%	22,730	12,139	10,590	87%
2142	5466	250,112	128,998	121,115	94%	250,112	163,980	86,132	53%	250,112	143,209	106,903	75%
2601	2295	205,331	149,864	55,467	37%	205,331	156,060	49,271	32%	205,331	159,273	46,058	29%
11101	12381	787,514	422,192	365,322	87%	787,514	420,954	366,560	87%	787,514	472,954	314,560	67%
11111	2496	170,933	82,118	88,815	108%	170,933	92,352	78,581	85%	170,933	118,810	52,124	44%
11112	6860	932,245	451,388	480,857	107%	932,245	507,640	424,605	84%	932,245	653,072	279,173	43%
11114	1115	297,227	146,734	150,493	103%	297,227	165,020	132,207	80%	297,227	212,296	84,931	40%
14611	267	134,847	63,012	71,835	114%	134,847	66,483	68,364	103%	134,847	70,755	64,092	91%
21112	69	8,251	7,797	454	6%	8,251	7,866	385	5%	8,251	7,473	778	10%
21222	142	20,758	22,152	-1,394	-6%	20,758	23,714	-2,956	-12%	20,758	19,809	949	5%
21232	5	726	725	1	0%	726	855	-129	-15%	726	677	49	7%
21242	24	4,059	4,440	-381	-9%	4,059	4,608	-549	-12%	4,059	3,746	312	8%
22211	49	10,031	9,604	427	4%	10,031	8,624	1,407	16%	10,031	8,389	1,643	20%
23111	923	120,775	109,837	10,938	10%	120,775	112,606	8,169	7%	120,775	109,468	11,307	10%
23112	676	104,354	95,992	8,362	9%	104,354	112,892	-8,538	-8%	104,354	102,076	2,278	2%
23113	451	83,988	80,729	3,259	4%	83,988	87,945	-3,957	-4%	83,988	85,194	-1,206	-1%
23311	900	124,085	123,300	785	1%	124,085	126,900	-2,815	-2%	124,085	118,260	5,825	5%
23312	1260	246,882	238,140	8,742	4%	246,882	240,660	6,222	3%	246,882	236,502	10,380	4%
23313	549	128,423	125,721	2,702	2%	128,423	122,976	5,447	4%	128,423	103,047	25,375	25%
23321	2073	302,373	308,877	-6,504	-2%	302,373	317,169	-14,796	-5%	302,373	292,708	9,666	3%
23322	2025	416,704	457,650	-40,946	-9%	416,704	423,225	-6,521	-2%	416,704	414,518	2,186	1%
23323	974	235,209	265,902	-30,693	-12%	235,209	237,656	-2,447	-1%	235,209	238,825	-3,616	-2%
23512	412	75,663	72,924	2,739	4%	75,663	78,692	-3,029	-4%	75,663	67,362	8,301	12%
27201	584	630,969	432,160	198,809	46%	630,969	425,152	205,817	48%	630,969	410,377	220,592	54%
27211	563	613,626	416,620	197,006	47%	613,626	409,864	203,762	50%	613,626	395,620	218,006	55%
32221	3	433	321	112	35%	433	366	67	18%	433	292	141	48%
32222	3	419	324	95	29%	419	480	-61	-13%	419	407	11	3%
32232	44	3,436	2,935	502	17%	3,436	3,520	-84	-2%	3,436	3,023	414	14%
32311	14	1,779	2,016	-237	-12%	1,779	1,946	-167	-9%	1,779	1,877	-99	-5%
32313	24	5,056	6,936	-1,880	-27%	5,056	4,848	208	4%	5,056	4,877	180	4%
33111	195	128,120	82,875	45,245	55%	128,120	95,940	32,180	34%	128,120	83,694	44,426	53%
33121	74	68,187	40,478	27,709	68%	68,187	50,024	18,163	36%	68,187	44,437	23,750	53%
33131	187	211,283	146,234	65,049	44%	211,283	159,137	52,146	33%	211,283	146,589	64,693	44%
43421	260	19,429	8,554	10,875	127%	19,429	9,620	9,809	102%	19,429	12,272	7,157	58%
71101	1083	145,953	126,711	19,242	15%	145,953	140,790	5,163	4%	145,953	124,762	21,191	17%
71201	677	155,856	156,387	-531	0%	155,856	151,648	4,208	3%	155,856	147,248	8,608	6%
71211	13	3,889	4,693	-804	-17%	3,889	3,952	-63	-2%	3,889	3,791	98	3%
72211	143	45,267	51,766	-6,499	-13%	45,267	43,472	1,795	4%	45,267	41,699	3,568	9%
92412	95	7,307	7,021	287	4%	7,307	7,220	87	1%	7,307	8,018	-711	-9%
92414	24	3,649	3,360	289	9%	3,649	3,264	385	12%	3,649	3,379	270	8%
Sum of 49 procedure "sample basket"		7,944,515	5,525,754	2,418,762	44%	7,944,515	5,758,726	2,185,789	38%	7,944,515	5,783,612	2,160,904	37%
Less 01202		697,347	283,259	414,088	146%	697,347	338,679	358,668	106%	697,347	324,311	373,036	115%
Less 11101 to 14611		2,322,766	1,165,445	1,157,322	99%	2,322,766	1,252,449	1,070,317	85%	2,322,766	1,527,887	794,880	52%
Less 27201 & 27221		1,244,594	848,780	395,814	47%	1,244,594	835,016	409,578	49%	1,244,594	805,997	438,598	54%
All other codes		3,679,808	3,228,270	451,538	14%	3,679,808	3,332,582	347,226	10%	3,679,808	3,125,417	554,391	18%

Note:

- Total for each procedure code = (# of claims) x respective provincial fee
- If "% Diff Fees" > 0, Alberta's fees are x% higher
- If "% Diff Fees" < 0, Alberta's fees are x% lower
- **Difference over \$100,000**

2015				2015				2015			
Private AB	ON	Diff	% Diff Fees	Private AB	NB	Diff	% Diff Fees	Private AB	NS	Diff	% Diff Fees
16,064	15,048	1,016	7%	16,064	13,999	2,064	15%	16,064	10,032	6,032	60%
160,048	203,574	-43,526	-21%	160,048	161,461	-1,412	-1%	160,048	128,982	31,066	24%
6,262	4,365	1,897	43%	6,262	3,967	2,295	58%	6,262	2,910	3,352	115%
697,347	328,416	368,931	112%	697,347	377,678	319,668	85%	697,347	297,627	399,720	134%
64,490	126,415	-61,925	-49%	64,490	44,873	19,618	44%	64,490	46,320	18,170	39%
128,726	249,162	-120,436	-48%	128,726	88,443	40,283	46%	128,726	91,296	37,430	41%
77,429	76,440	989	1%	77,429	60,333	17,096	28%	77,429	40,950	36,479	89%
47,893	36,069	11,824	33%	47,893	33,446	14,448	43%	47,893	22,953	24,940	109%
18,377	11,808	6,569	56%	18,377	10,829	7,549	70%	18,377	7,488	10,889	145%
22,730	13,754	8,976	65%	22,730	13,276	9,454	71%	22,730	9,269	13,461	145%
250,112	180,378	69,734	39%	250,112	167,260	82,853	50%	250,112	114,786	135,326	118%
205,331	146,880	58,451	40%	205,331	152,618	52,713	35%	205,331	142,290	63,041	44%
787,514	433,335	354,179	82%	787,514	345,430	442,084	128%	787,514	334,287	453,227	136%
170,933	137,280	33,653	25%	170,933	140,774	30,159	21%	170,933	99,840	71,093	71%
932,245	754,600	177,645	24%	932,245	773,122	159,123	21%	932,245	548,800	383,445	70%
297,227	245,300	51,927	21%	297,227	251,656	45,572	18%	297,227	178,400	118,827	67%
134,847	71,022	63,825	90%	134,847	77,670	57,177	74%	134,847	69,687	65,160	94%
8,251	10,281	-2,030	-20%	8,251	7,473	778	10%	8,251	7,176	1,075	15%
20,758	25,418	-4,660	-18%	20,758	20,931	-173	-1%	20,758	20,448	310	2%
726	780	-54	-7%	726	633	94	15%	726	720	6	1%
4,059	4,296	-237	-6%	4,059	3,713	346	9%	4,059	3,984	75	2%
10,031	9,114	917	10%	10,031	8,129	1,902	23%	10,031	7,203	2,828	39%
120,775	120,913	-138	0%	120,775	116,021	4,754	4%	120,775	103,376	17,399	17%
104,354	109,512	-5,158	-5%	104,354	103,496	859	1%	104,354	95,992	8,362	9%
83,988	93,808	-9,820	-10%	83,988	91,012	-7,024	-8%	83,988	78,023	5,965	8%
124,085	126,000	-1,915	-2%	124,085	111,330	12,755	11%	124,085	119,700	4,385	4%
246,882	243,180	3,702	2%	246,882	224,910	21,972	10%	246,882	212,940	33,942	16%
128,423	120,780	7,643	6%	128,423	116,937	11,486	10%	128,423	112,545	15,878	14%
302,373	304,731	-2,358	-1%	302,373	266,381	35,993	14%	302,373	288,147	14,226	5%
416,704	425,250	-8,546	-2%	416,704	393,660	23,044	6%	416,704	358,425	58,279	16%
235,209	232,786	2,423	1%	235,209	228,987	6,222	3%	235,209	208,436	26,773	13%
75,663	79,516	-3,853	-5%	75,663	64,849	10,814	17%	75,663	48,616	27,047	56%
630,969	400,040	230,929	58%	630,969	418,786	212,182	51%	630,969	384,856	246,113	64%
613,626	385,655	227,971	59%	613,626	403,727	209,898	52%	613,626	359,757	253,869	71%
433	336	97	29%	433	337	95	28%	433	309	124	40%
419	531	-112	-21%	419	482	-64	-13%	419	372	47	13%
3,436	3,124	312	10%	3,436	3,199	238	7%	3,436	3,256	180	6%
1,779	1,568	211	13%	1,779	2,030	-251	-12%	1,779	1,946	-167	-9%
5,056	4,248	808	19%	5,056	5,599	-543	-10%	5,056	5,424	-368	-7%
128,120	87,360	40,760	47%	128,120	91,670	36,451	40%	128,120	82,485	45,635	55%
68,187	41,440	26,747	65%	68,187	47,308	20,879	44%	68,187	44,474	23,713	53%
211,283	142,681	68,602	48%	211,283	154,743	56,540	37%	211,283	146,795	64,488	44%
19,429	14,300	5,129	36%	19,429	16,198	3,231	20%	19,429	10,400	9,029	87%
145,953	147,288	-1,335	-1%	145,953	116,423	29,530	25%	145,953	124,545	21,408	17%
155,856	142,170	13,686	10%	155,856	143,998	11,858	8%	155,856	152,325	3,531	2%
3,889	4,082	-193	-5%	3,889	3,237	652	20%	3,889	3,042	847	28%
45,267	44,902	365	1%	45,267	42,242	3,025	7%	45,267	38,610	6,657	17%
7,307	8,075	-768	-10%	7,307	8,199	-891	-11%	7,307	6,270	1,037	17%
3,649	3,072	577	19%	3,649	3,480	169	5%	3,649	3,168	481	15%
7,944,515	6,371,083	1,573,432	25%	7,944,515	5,936,951	2,007,564	34%	7,944,515	5,179,682	2,764,833	53%
697,347	328,416	368,931	112%	697,347	377,678	319,668	85%	697,347	297,627	399,720	134%
2,322,766	1,641,537	681,229	41%	2,322,766	1,588,652	734,114	46%	2,322,766	1,231,014	1,091,752	89%
1,244,594	785,695	458,899	58%	1,244,594	822,514	422,081	51%	1,244,594	744,613	499,981	67%
3,679,808	3,615,435	64,373	2%	3,679,808	3,148,107	531,701	17%	3,679,808	2,906,428	773,380	27%

2015 Private AB	PEI	Diff	% Diff Fees	2015 Private AB	NL	Diff	% Diff Fees	2015 Private AB	NIHB	Diff	% Diff Fees
16,064	7,524	8,540	113%	16,064	14,104	1,960	14%	16,064	14,280	1,784	12%
160,048	163,170	-3,122	-2%	160,048	161,057	-1,008	-1%	160,048	145,967	14,081	10%
6,262	3,201	3,061	96%	6,262	4,390	1,872	43%	6,262	6,075	187	3%
697,347	318,153	379,194	119%	697,347	428,686	268,661	63%	697,347	642,772	54,575	8%
64,490	38,600	25,890	67%	64,490	52,892	11,598	22%	64,490	60,438	4,052	7%
128,726	77,982	50,744	65%	128,726	104,249	24,478	23%	128,726	119,122	9,604	8%
77,429	60,060	17,369	29%	77,429	58,995	18,434	31%	77,429	68,250	9,179	13%
47,893	30,604	17,289	56%	47,893	30,965	16,929	55%	47,893	45,513	2,381	5%
18,377	9,504	8,873	93%	18,377	10,017	8,361	83%	18,377	16,091	2,287	14%
22,730	11,661	11,069	95%	22,730	12,083	10,647	88%	22,730	22,440	290	1%
250,112	153,048	97,064	63%	250,112	154,852	95,260	62%	250,112	227,604	22,508	10%
205,331	146,880	58,451	40%	205,331	155,876	49,455	32%	205,331	191,334	13,997	7%
787,514	433,335	354,179	82%	787,514	452,773	334,741	74%	787,514	319,182	468,332	147%
170,933	99,840	71,093	71%	170,933	137,330	33,603	24%	170,933	183,132	(12,198)	-7%
932,245	548,800	383,445	70%	932,245	756,795	175,450	23%	932,245	1,006,636	(74,392)	-7%
297,227	178,400	118,827	67%	297,227	246,002	51,225	21%	297,227	327,253	(30,025)	-9%
134,847	73,158	61,689	84%	134,847	95,250	39,598	42%	134,847			
8,251	7,176	1,075	15%	8,251	7,916	335	4%	8,251	7,940	311	4%
20,758	21,016	-258	-1%	20,758	20,376	383	2%	20,758	16,340	4,418	27%
726	745	-19	-3%	726	803	-77	-10%	726	575	151	26%
4,059	3,840	219	6%	4,059	4,319	-260	-6%	4,059	2,762	1,297	47%
10,031	9,016	1,015	11%	10,031	10,216	-185	-2%	10,031	7,249	2,783	38%
120,775	101,530	19,245	19%	120,775	122,242	-1,467	-1%	120,775	106,210	14,566	14%
104,354	93,964	10,390	11%	104,354	118,449	-14,094	-12%	104,354	88,894	15,460	17%
83,988	78,474	5,514	7%	83,988	90,205	-6,216	-7%	83,988	66,716	17,272	26%
124,085	105,300	18,785	18%	124,085	127,206	-3,121	-2%	124,085	103,122	20,963	20%
246,882	220,500	26,382	12%	246,882	252,365	-5,483	-2%	246,882	193,675	53,208	27%
128,423	105,408	23,015	22%	128,423	132,452	-4,029	-3%	128,423	107,846	20,577	19%
302,373	273,636	28,737	11%	302,373	300,875	1,498	0%	302,373	237,524	64,849	27%
416,704	392,850	23,854	6%	416,704	414,842	1,862	0%	416,704	311,263	105,441	34%
235,209	210,384	24,825	12%	235,209	248,779	-13,570	-5%	235,209	191,333	43,877	23%
75,663	72,100	3,563	5%	75,663	66,905	8,758	13%	75,663	60,947	14,715	24%
630,969	378,432	252,537	67%	630,969	496,645	134,324	27%	630,969			
613,626	364,824	248,802	68%	613,626	476,518	137,108	29%	613,626	407,173	206,453	51%
433	300	133	44%	433	369	64	17%	433	402	30	8%
419	477	-58	-12%	419	495	-76	-15%	419	402	16	4%
3,436	2,684	752	28%	3,436	3,421	15	0%	3,436	2,811	626	22%
1,779	1,988	-209	-11%	1,779	2,076	-298	-14%	1,779	1,408	370	26%
5,056	5,832	-776	-13%	5,056	5,960	-904	-15%	5,056	4,024	1,032	26%
128,120	84,045	44,075	52%	128,120	97,590	30,531	31%	128,120	111,170	16,951	15%
68,187	39,886	28,301	71%	68,187	49,982	18,205	36%	68,187	63,687	4,499	7%
211,283	137,632	73,651	54%	211,283	169,622	41,661	25%	211,283	183,931	27,351	15%
19,429	10,400	9,029	87%	19,429	17,971	1,458	8%	19,429	17,363	2,066	12%
145,953	114,798	31,155	27%	145,953	124,058	21,895	18%	145,953	113,044	32,909	29%
155,856	148,940	6,916	5%	155,856	151,228	4,627	3%	155,856	139,889	15,967	11%
3,889	3,770	119	3%	3,889	4,228	-339	-8%	3,889	2,686	1,203	45%
45,267	41,470	3,797	9%	45,267	43,353	1,914	4%	45,267	31,579	13,689	43%
7,307	7,030	277	4%	7,307	7,125	182	3%	7,307	4,574	2,733	60%
3,649	3,504	145	4%	3,649	3,600	49	1%	3,649	1,926	1,724	90%
7,944,515	5,395,871	2,548,644	47%	7,944,515	6,448,504	1,496,011	23%	7,944,515	5,984,551	1,194,148	20%
697,347	318,153	379,194	119%	697,347	428,686	268,661	63%	697,347	642,772	54,575	8%
2,322,766	1,333,533	989,233	74%	2,322,766	1,688,150	634,616	38%	2,322,766	1,836,203	351,716	19%
1,244,594	743,256	501,338	67%	1,244,594	973,163	271,432	28%	1,244,594	407,173	206,453	51%
3,679,808	3,000,929	678,879	23%	3,679,808	3,358,506	321,302	10%	3,679,808	3,098,404	581,404	19%

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