

COUNCIL BRIEFING NOTE

TOPIC: Practice Models and Corporate Dentistry Project Update

FOR DISCUSSION

December 2023

ISSUE:

- Practice Models and Corporate Dentistry is a Strategic Project within the [2023-25 Strategic Plan](#). This briefing note provides Council with a status update on the project including next steps and abbreviated summaries of research completed to date.
- This briefing note is for information and discussion only. Council is asked for its feedback on the abbreviated summaries.

PUBLIC INTEREST:

- The Practice Models and Corporate Dentistry project is an area of focus under the Emerging Issues pillar of the 2023-25 Strategic Plan.
- This project will serve the public interest by identifying options and supporting decision-making to help enable effective regulation of dental practice models including corporate dentistry.

BACKGROUND:

- Ontario dentists work in various types of practice models. These model types include private practices which are owned and operated by a single dentist or multiple dentists, dental corporations which own and operate multiple dental practices, and other types of clinical and non-clinical settings (for example, hospitals, educational institutions, governments).
- The corporatization of dentistry is a trend whereby a corporation, either partly or wholly owned by a single dentist or multiple dentists, acquires, owns, and manages multiple dental practices.
- Questions and concerns regarding the corporatization of dentistry have been raised by interested parties (for example, dentists, Strategic Plan consultation respondents) and media outlets have reported an increase in the number of practices owned by dental corporations in Ontario and across Canada in recent years¹.

¹ Group Dentistry Now. (2020, May 27). *Largest Majority Canadian-Owned Network Of Dental Practices Poised For More National Expansion*. <https://www.groupdentistrynow.com/dso-group-blog/largest-majority-canadian-owned-network-of-dental-practices-poised-for-more-national-expansion/>

- In response, the RCDSO identified Practice Models and Corporate Dentistry as an emerging issue within the RCDSO’s 2023-25 Strategic Plan.
- The Practice Models and Corporate Dentistry Strategic Project will:
 - explore various dental practice models including corporate ownership models
 - identify issues and opportunities related to dental practice models including any impacts on quality of care
 - identify potential options for the RCDSO to address issues and capitalize on opportunities related to dental practice models.
- This Strategic Project is a three-year initiative that includes various activities under three key phases: 1) *Information Gathering*; 2) *Analysis & Options Development*; and 3) *Decision-making & Implementation*.
- The first two phases of the project, Information Gathering and Analysis & Options Development, have been scoped. The third phase of the project, Decision-making and Implementation, will be informed by findings from the first two phases of work which will be presented in a report to Council in late 2024. Pending Council direction, the third phase will require additional scoping and work planning.
- Council was most recently provided with a high-level update on this project at its September 2023 meeting as part of the Strategic Plan Report to Council and the Council Dashboard Report, which included an update on information gathering that was completed and underway.

CURRENT STATUS:

- The Project Manager for the Practice Models and Corporate Dentistry Strategic Project has transitioned from Michelle Cabrero Gauley (Senior Policy Analyst) to Deni Ogunrinde (Policy Analyst). The Project Sponsors continue to be Andréa Foti (Deputy Registrar, Privacy Officer) and Daniel Faulkner (Registrar, CEO).
- Work is progressing on Phase 1, Information Gathering, with Phase 2, Analysis & Options Development, to commence in 2024. The following table outlines key project deliverables, updates, and next steps.

Project Phase	Key Deliverables	Current Status & Next Steps
<p>Phase 1: Information Gathering</p> <p>This phase involves gathering information to better understand the RCDSO’s approach to its work including</p>	<p>Deliverable A: RCDSO Research Summary</p> <ul style="list-style-type: none"> • Summarizes the College’s approach to its work including key regulatory areas/functions & programs, expectations/guidance related to practice models & corporate dentistry, and relevant 2023 Annual Renewal Questionnaire data. 	<ul style="list-style-type: none"> • Summary is complete. • An abbreviated summary has been appended to this briefing note for Council’s review and feedback (Appendix A). • This research will be used to help inform Phase 2

Project Phase	Key Deliverables	Current Status & Next Steps
<p>expectations/guidance related to practice models, the types of practice models that exist, how practice models are regulated in other jurisdictions, and any impacts of practice models on quality of care and the practice of dentistry.</p>	<ul style="list-style-type: none"> Information was gathered through desktop research (College resources including the College's website) and via input from College staff. 	<p>deliverables for this project.</p>
	<p>Deliverable B: List of Practice Models</p> <ul style="list-style-type: none"> Lists and summarizes the types of practice models that have been identified including various model sub-types. Information was gathered through desktop research (websites and academic/ non-academic articles). Input was also received from College staff including the clinical advisor supporting this project, Vicky Nguyen. 	<ul style="list-style-type: none"> Summary is complete. An abbreviated summary has been appended to this briefing note for Council's review and feedback (Appendix B). This research will be used to help inform Phase 2 deliverables for this project.
	<p>Deliverable C: Jurisdictional Review Summary</p> <ul style="list-style-type: none"> To summarize relevant legislation/ regulation, standards, policies, guidelines, and approaches used to regulate practice models (including corporate business models) by dental regulators outside of Ontario, and other health & non-health regulators in Ontario and other jurisdictions (for example other provinces, the United States, Australia). Information to be gathered through desktop research (review of regulator websites/resources) and conversations with staff who work at other regulators, as needed. 	<ul style="list-style-type: none"> Summary is in progress. To be completed by Q4 2023. This research will be used to help inform Phase 2 deliverables for this project.
	<p>Deliverable D: Literature Review Summary</p> <ul style="list-style-type: none"> To summarize key impacts of practice models including those on patient care and the practice of dentistry (for example, impacts on professionalism, autonomy). 	<ul style="list-style-type: none"> Summary is in progress. To be completed by Q1 2024. This research will be used to help inform Phase 2 deliverables for this project.

Project Phase	Key Deliverables	Current Status & Next Steps
	<ul style="list-style-type: none"> Information to be gathered through desktop research (academic and non-academic articles and reports). 	
	<p>Deliverable E: Consultation Summary</p> <ul style="list-style-type: none"> To consult with interested parties to better understand impacts, issues, and opportunities related to various practice models, including corporate dentistry, in Ontario. Information to be gathered via a public survey that will be shared with interested parties (including dentists, the Ontario Dental Association, oral health regulators, other regulators). 	<ul style="list-style-type: none"> Consultation is scheduled to launch in Q1 2024. This research will be used to help inform Phase 2 deliverables for this project.
<p>Phase 2: Analysis & Options Development</p> <p>This phase involves reviewing previously gathered information & any additional research as needed, and analyzing RCDSO data to better understand the types of issues and opportunities that practice models, including corporate dentistry, present for both patients and dentists.</p>	<p>Deliverable F: Analysis of College Data</p> <ul style="list-style-type: none"> To summarize analysis of College data, such as member responses to new questions related to practice models and corporate dentistry in the 2024 Annual Renewal Questionnaire, to better understand the practice model landscape in Ontario. 	<ul style="list-style-type: none"> To be started. Target completion date of Q2 2024.
	<p>Deliverable G: Research Summary Identifying and Analyzing Issues</p> <ul style="list-style-type: none"> To summarize analysis regarding <i>issues</i>, for both patients and dentists, that have been identified across practice models including corporate dentistry. 	<ul style="list-style-type: none"> To be started. Target completion date of Q2 2024.
	<p>Deliverable H: Research Summary Identifying and Analyzing Opportunities</p> <ul style="list-style-type: none"> To summarize analysis regarding <i>opportunities</i>, for both patients and dentists, that have been identified across practice models including corporate dentistry. 	<ul style="list-style-type: none"> To be started. Target completion date of Q3 2024.
	<p>Deliverable I: Report on Key Research Findings & Options</p>	<ul style="list-style-type: none"> To be started. Target completion date of Q3 2024.

Project Phase	Key Deliverables	Current Status & Next Steps
	<ul style="list-style-type: none"> To present an overview of work completed across Phase 1 and Phase 2 including options for addressing issues and capitalizing on opportunities associated with various practice models. 	
<p>Phase 3: Decision-making & Implementation</p> <p>This phase involves seeking Council direction on proposed options for addressing issues and capitalizing on opportunities associated with various practice models, including corporate dentistry, provided in the report and establishing a work plan to support the implementation of Council's direction.</p>	<p>Deliverable J: Seek Council direction on options provided in the Report on Key Research Findings & Options</p> <ul style="list-style-type: none"> To be determined. 	<ul style="list-style-type: none"> To be started in Q3 2024.
	<p>Deliverable K: Options implementation including associated scoping and work planning</p> <ul style="list-style-type: none"> To be determined. 	<ul style="list-style-type: none"> Target completion date of Q4 2025.

NEXT STEPS:

- Work related to the Practice Models and Corporate Dentistry Strategic Project is ongoing. College staff will continue to provide Council with updates on the project and will provide abbreviated summaries of deliverables as they are completed.

DISCUSSION QUESTIONS FOR COUNCIL:

- Are there any key takeaways related to the College's work, in addition to those described in **Appendix A**, that the project manager should be mindful of as they work on this strategic project?
- Does the list of practice models in **Appendix B** capture the breadth of possible model types in which Ontario dentists could be practising?
- Are the models and model sub-types presented in **Appendix B** accurate and clearly differentiated?

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Attachments:

Appendix A: RCDSO Research Abbreviated Summary

Appendix B: List of Practice Models Abbreviated Summary

Appendix A: RCDSO Research Abbreviated Summary
Practice Models and Corporate Dentistry Strategic Project – Information Gathering

OVERVIEW:

- The Practice Models and Corporate Dentistry Strategic Project (PMCD project) will analyze various dental practice models, including corporate ownership models, identify issues and opportunities related to dental practice models, and identify potential options for the RCDSO to address issues and capitalize on opportunities related to dental practice models.
- This document provides an abbreviated summary of research gathered on the RCDSO's approach to its work across five key areas, listed below, and includes key takeaways from this work for the next phase of the PMCD project:
 1. RCDSO's Approach to Regulation (Context)
 2. RCDSO's Core Regulatory Areas, Functions & Programs
 3. Regulatory Issues that Need to be Addressed
 4. Existing Obligations & Guidelines that relate to Practice Models & Corporate Dentistry
 5. RCDSO's Annual Renewal Questionnaire Data regarding Practice Ownership and Operations
- Research on the RCDSO is one of five deliverables that make up Phase 1 of the PMCD project. Other deliverables include a jurisdictional review and a literature review:

Phase 1: Information Gathering	Deliverable A: RCDSO Research Summary
	Deliverable B: List of Practice Models
	Deliverable C: Jurisdictional Review Summary
	Deliverable D: Literature Review Summary
	Deliverable E: Consultation Summary

- Please see the accompanying briefing note for a complete list of project phases, deliverables, and timelines.

SUMMARY:

1. RCDSO's Approach to Regulation (Context)

- The RCDSO's approach to its work is guided by its mandate, strategic plan, and strategic commitments.
- **Key Takeaway:** The PMCD project will enable the RCDSO to proactively respond to PMCD as an emerging issue under the 2023-25 Strategic Plan and help the RCDSO to deliver on its mandate to regulate the practice of dentistry in Ontario in the public's interest.

2. RCDSO's Core Regulatory Areas, Functions & Programs

- Eight RCDSO regulatory areas/functions and programs have been identified and summarized:
 - Regulatory Areas/Functions: (1) Registration, (2) Quality, (3) Policy, (4) Communications, and (5) Professional Conduct
 - Programs: (6) Facility Inspection Program, (7) Patient Relations Program, and (8) Professional Liability Program.
- 1. **Key takeaway**: Issues and opportunities related to PMCD, identified through the next phase of this project, must be evaluated through the lens of the eight areas/functions and programs at the RCDSO.

3. Regulatory Issues that Need to be Addressed

- Broader regulatory issues, not specific to PMCD, have been identified and are being worked through by the College. These issues include needs for Standards modernization and right-touch regulation which aims to ensure that regulation is proportionate to the level of risk to the public.
- **Key takeaway**: The project manager will work to ensure there is no misalignment between options developed to respond to PMCD and ongoing regulatory initiatives.

4. Existing Obligations & Guidelines that relate to Practice Models & Corporate Dentistry

- The RCDSO has set out obligations and guidelines that relate to PMCD in a variety of publications, including Standards, Guidelines, Practice Advisories, Dispatch articles, FAQs, and By-Laws.
- Relevant obligations are also set out in the [Professional Misconduct Regulation](#) enacted under the *Dentistry Act, 1991*, the [Dentistry Regulation](#) enacted under the *Drug and Pharmacies Regulation Act, 1990*¹, and the [Personal Health Information Protection Act, 2004 \(PHIPA\)](#).
- Key themes related to practice models and relevant obligations/guidelines are set out in the table below.
- **Key takeaway**: Various obligations/guidelines are related to PMCD. Understanding these obligations and guidelines will help to identify and develop regulatory options to address any issues and capitalize on opportunities related to PMCD.

¹ College staff are currently exploring what provisions under this regulation, if any, are still in effect and how they relate to regulations under the *Dentistry Act, 1991*.

Table 1. Existing Obligations & Guidelines: Practice Models & Corporate Dentistry

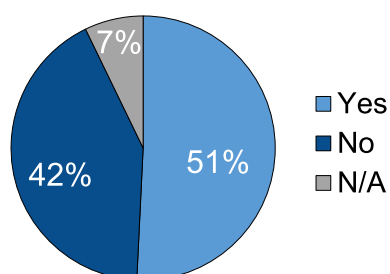
Key Themes	Sources
<p>A. Ownership</p> <p>B. Practice arrangements with other dentists</p> <p>C. Practice arrangements with other oral health care providers</p> <p>D. Business Arrangements with non-dentists</p> <p>E. Profiting from the practice of dentistry</p> <p>F. Exercising professional judgement</p> <p>G. Roles and/or responsibilities dentists have</p>	<p>By-Laws</p> <ul style="list-style-type: none"> • By-law 21.7.3 Facility Permit issues to owner or designated owner <p>Dispatch Articles</p> <ul style="list-style-type: none"> • Continuity of patient care is a top priority when a dental practice is sold (Nov/Dec 2016) • Ownership of dental offices by non-dentists (Nov/Dec 2012) • Responsibilities for patient care in principal-associate arrangements (Nov/Dec 2012) • Your obligations as an employer to verify credentials of dental staff members (May/June 2016) <p>Frequently Asked Questions (FAQs)</p> <ul style="list-style-type: none"> • FAQs – Change of Practice Ownership and Retiring • FAQs – Dental Recordkeeping • FAQs – New Practice Setup and Changing Practice Locations <p>Standards/Guidelines/Practice Advisories</p> <ul style="list-style-type: none"> • Change of Practice Ownership Practice Advisory • Conflict of Interest Guidelines • Dental Recordkeeping Guidelines • Infection Prevention and Control in the Dental Office Standard of Practice • Performance of Intra-Oral Procedures that are Not Controlled Acts by Preventive Dental Assistants, Level II Dental Assistants and Registered Dental Hygienists Standard of Practice • Practice Names Practice Advisory • Professional Advertising Practice Advisory • Release and Transfer of Patient Records Practice Advisory • Technical Service Corporations Practice Advisory <p>Legislation/Regulations</p> <ul style="list-style-type: none"> • Personal Health Information Protection Act, 2004 • Dentistry Regulation enacted under the Drug and Pharmacies Regulation Act, 1990 • Professional Misconduct Regulation under the Dentistry Act, 1991

5. RCDSO's Annual Renewal Survey Data regarding Practice Ownership and Operations

- The RCDSO's 2023 Annual Renewal Questionnaire asked dentists five questions regarding practice ownership and operations. 10,694 responses were received. Each of the questions and responses are set out below.
- Responses suggest that most dentists own either no clinics or one clinic and most dentists work at a private dental clinic rather than a clinic owned by a professional dental corporation or network.
- **Key takeaway:** 2023 Annual Renewal Questionnaire data, and upcoming questionnaire data for 2024, will help provide insight into the types of practice models in which Ontario dentists tend to work.

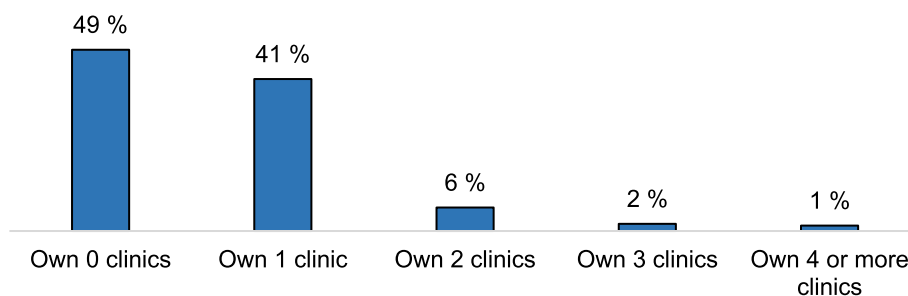
1. Are you currently the practice owner, co-owner or partner of your primary clinic?

Approximately 51 percent of dentists (5429) indicated 'Yes', they are currently the practice owner, co-owner or partner of their primary clinic, 42 percent (4467) indicated 'No', and 7 percent selected 'N/A'.



2. List the number of clinics where you are the owner, co-owner or partner

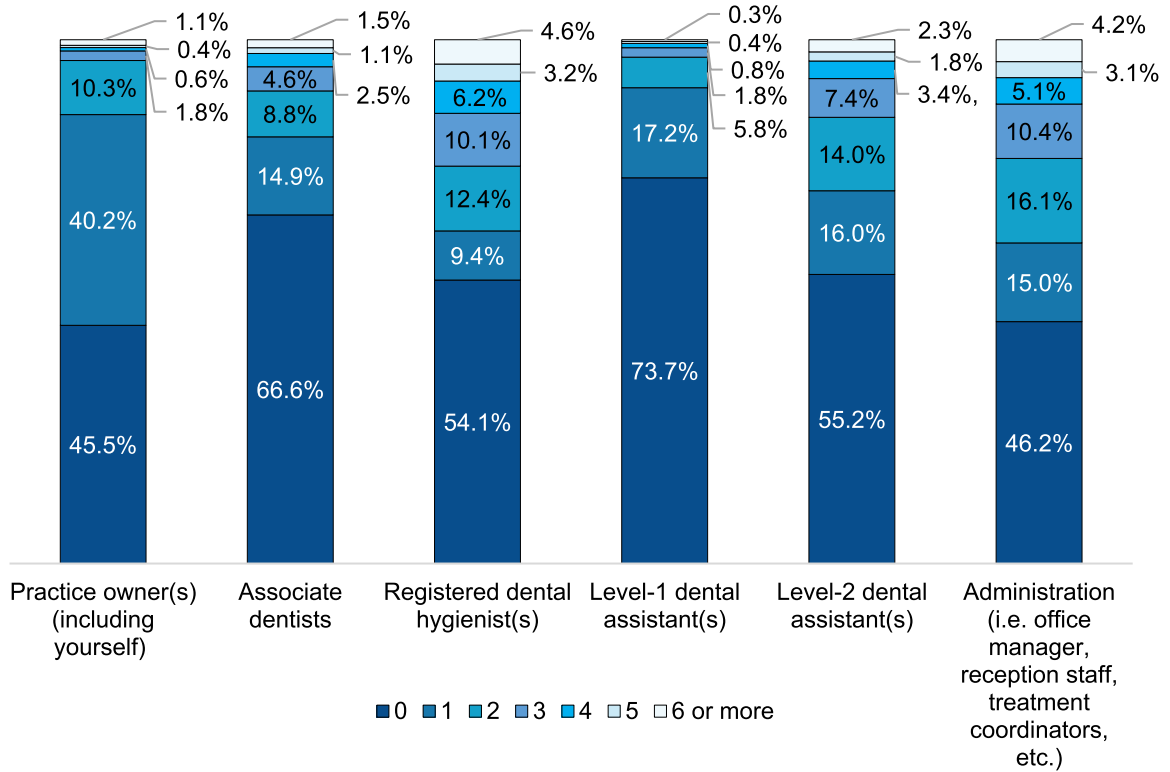
Approximately 49 percent of dentists (5252) indicated that they own no clinics, 41 percent (4401) indicated that they own one clinic, 6 percent (670) indicated that they own two clinics, 2 percent (206) indicated that they own three clinics, and 1 percent (156) indicated that they own four or more clinics.



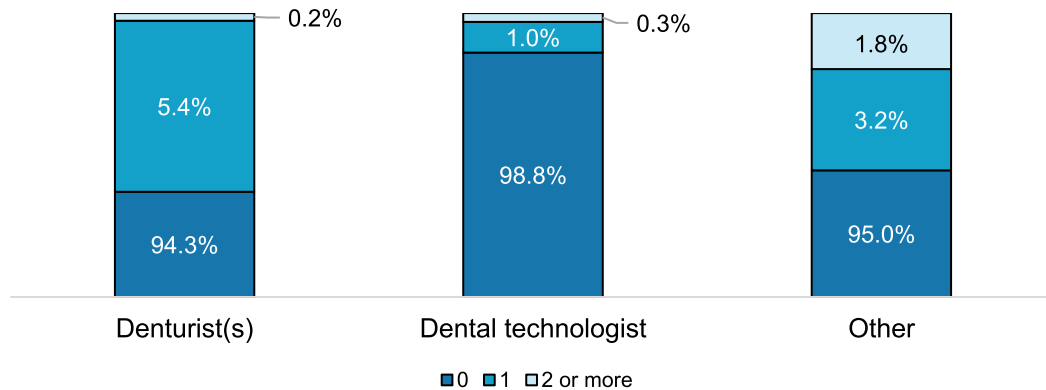
3. Owners, co-owners, and partners, list the number of staff in your primary clinic in the following roles: (a) Practice owner(s) (including yourself); (b) Associate dentists; (c) Dental specialist(s), (d) Registered dental hygienist(s); (e) Level-1 dental assistant(s); (f) Level-2 dental assistant(s); (g) Denturist(s); (h) Dental technologist(s); (i) Administration (i.e. office manager, reception staff, treatment coordinators, etc.), and (j) Other.

In general, a large percentage of owners, co-owners, and partners report low numbers of staff (0 to 3) across all listed roles at their primary clinic (see figure 3a and 3b).

a.



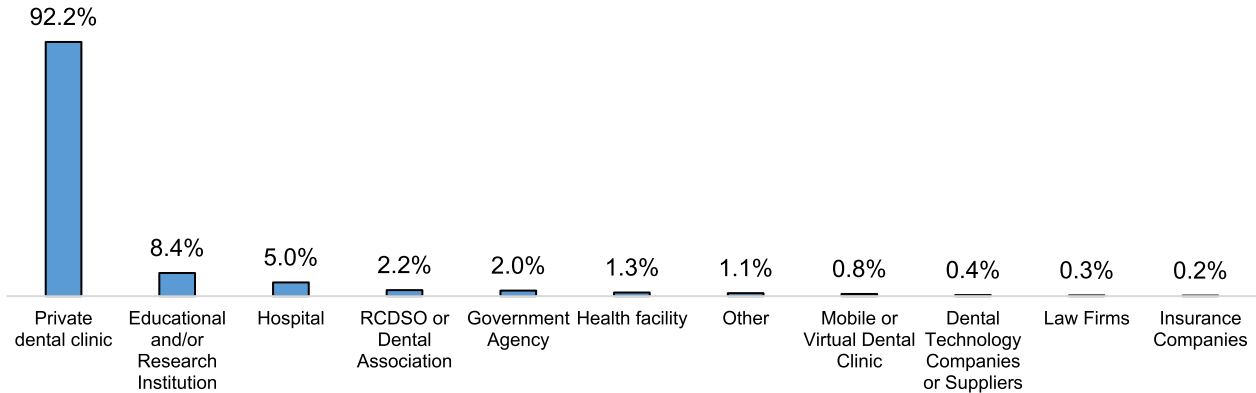
b.



4. During a typical year, what percentage of time do you work in the following settings:

Collectively, responses indicate that dentists spend approximately 92 percent of their time working at a private dental clinic (graph 4a). The number of dentists who provided responses for the amount of time worked in each of the listed settings is noted in table 4b:

a.

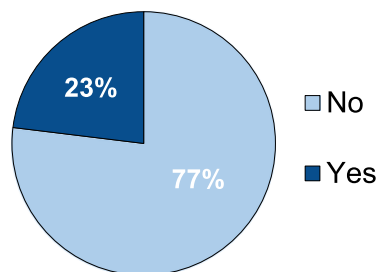


b.

Setting	N
Private dental clinic	9859
Educational and/or Research Institution	900
Hospital	535
RCDSO or Dental Association	232
Government Agency	212
Health facility	136
Other	115
Mobile or Virtual Dental Clinic	84
Dental Technology Companies or Suppliers	41
Law Firms	31
Insurance Companies	26

5. Do you work at a clinic that is owned by a professional dental corporation/network (e.g. Altima Dental ®, dentalcorp ®, etc.)?

Approximately 77 percent of respondents (8227) indicated 'No', they do not work at a clinic that is owned by a professional dental corporation/network, and 23 percent (2467) indicated 'Yes'.



Appendix B: List of Practice Models Abbreviated Summary
Practice Models and Corporate Dentistry Strategic Project – Information Gathering

OVERVIEW:

- The Practice Models and Corporate Dentistry Strategic Project (PMCD project) will analyze various dental practice models, including corporate ownership models, identify issues and opportunities related to dental practice models, and identify potential options for the RCDSO to address issues and capitalize on opportunities related to dental practice models.
- This document provides an abbreviated summary of identified practice models and model sub-types. In total, seven model types and various model sub-types have been identified:
 1. Private Dental Clinic (Single)
 2. Private Dental Clinic (Multiple)
 3. Corporate Dental Clinics (Multiple)
 4. Associate Member
 5. Government/non-profit
 6. Direct-to-Consumer
 7. Non-Clinical
- The list of practice models is the second of five deliverables that make up Phase 1 of the PMCD project. Other deliverables include a jurisdictional review and a literature review:

Phase 1: Information Gathering	Deliverable A: RCDSO Research Summary
	Deliverable B: List of Practice Models
	Deliverable C: Jurisdictional Review Summary
	Deliverable D: Literature Review Summary
	Deliverable E: Consultation Summary

- Please see the attached briefing note for a complete list of project phases and all deliverables.
- **Key takeaway:** Various dental practice models and model sub-types exist. Research conducted to date will be used in the next phase of this project as a framework to better understand the issues and opportunities that tend to be associated with each of the model types.

SUMMARY TABLE:

Model Type and Description	Model Sub-Types	Size/Responsibilities
<p>1. Private Dental Clinic (Single)¹</p> <ul style="list-style-type: none"> Also known as a “traditional practice model” Owned and operated by dentist(s) 	a. Sole proprietorship	Single dentist owns and operates one unincorporated practice (personal income tax).
	b. Health professional corporation (HPC)	Single dentist owns and operates one incorporated practice (corporation income tax).
	c. Partnership or Joint ownership	Two or more dentists co-own and operate one practice via a partnership (unincorporated) ² or joint ownership of an HPC (incorporated); may share patients.
	d. Cost-sharing	Two or more dentists operate individual practices (one each) and share common expenses (e.g., rent, administrative staff, and basic equipment).
<p>2. Private Dental Clinics (Multiple)^{3 4}</p> <ul style="list-style-type: none"> Also known as Group Practices or Corporate Dental Clinics with NO third-party management Owned by dentist(s) with or without private equity; operated by dentist(s) Dentist may be the proprietor, a partner, a co-owner, an employee, or an independent contractor 	a. Sole proprietorship	Single dentist owns and operates more than one unincorporated practice (personal income tax).
	b. Health professional corporation (HPC)	Single dentist owns and operates more than one incorporated practice (corporation income tax).
	c. Partnership or Joint ownership	Two or more dentists co-own and operate more than one practice via a partnership (unincorporated) ⁵ or joint ownership of an HPC (incorporated); may share patients.
	d. Cost-sharing	Two or more dentists operate individual practices (more than one) and share common expenses.
<p>3. Corporate Dental Clinics (Multiple)⁶</p> <ul style="list-style-type: none"> Networks of dental clinics that are aligned or affiliated with a central management organization⁷ also known as Dental Service Organization (DSO), Dental Management Service Organization (DMSO), or franchise INCLUDES third party management 	a. All Corporate dental clinics	Corporate dental clinics conduct some or all of the business activities of the practice that do not involve the statutory practice of dentistry, sometimes including the ownership of the physical assets of the practice. There can be significant variations in the nature of the agreements between the dentist and the D(M)SO in terms of the ownership and operation of the practice.

Model Type and Description	Model Sub-Types	Size/Responsibilities
<ul style="list-style-type: none"> <i>D(M)SO can be owned by dentist(s) or non-dentist(s); entrepreneur or corporation; investment fund, private or public equity</i> <i>Operated in part or in full by the D(M)SO⁸</i> 		<p>Examples of corporate dental clinics include those that focus on:</p> <ul style="list-style-type: none"> geography marketing specific specialties or niche procedures
<p>4. Associate member</p> <ul style="list-style-type: none"> <i>Dentist works at one or more private or corporate dental clinics as an employee or independent contractor.^{9 10}</i> <i>The Professional Misconduct regulation under the Dentistry Act, 1991, provides the following definitions applicable to this model:</i> <p><i>“associated member” means a member who engages or engaged in the practice of dentistry as an <u>employee</u> of a principal member or who provides dental services to a principal member’s patients at that member’s office as an <u>independent contractor</u>.</i></p> <p><i>“principal member” means,</i></p> <p><i>(a) a member with whom an associated member practises or practised as an employee or independent contractor, or</i></p> <p><i>(b) a member with whom a member engages or engaged in the practice of dentistry as a partner.</i></p>	<p>a. Employee</p>	<p>An employee follows an employer’s directions and supervision as to what and how work is to be performed.</p> <p>Associates who are employees are generally paid on a fixed salary (regardless of how much they bill/produce). Employers are responsible for deducting and remitting to the Canada Revenue Agency, Canada Pension Plan (CPP) contributions, employment insurance (EI) premiums, and income tax from remuneration or other amounts they pay to their employees.¹¹</p>
	<p>b. Independent Contractor</p>	<p>An independent contractor renders services specified in a contract.</p> <p>Associates who are independent contractors are considered self-employed. A self-employed individual must operate a business and be engaged in a business relationship with the payer. Independent contractors usually do not have CPP, EI and income tax deducted from their pay.¹²</p> <p>An independent contractor usually gets paid a percentage of their billings/production (usually 40% associate/ 60% principal), which is considered fee-splitting/income sharing.¹³</p>
<p>5. Government/non-profit</p>	<p>a. Municipal, provincial, or federal government agency¹⁵ (e.g., public health unit/department¹⁶, prison, armed forces¹⁷)</p>	<p>Practice is part of a government agency and is entirely organized & managed by the agency.</p>

Model Type and Description	Model Sub-Types	Size/Responsibilities
<ul style="list-style-type: none"> <i>Dentists working in this model are employees or independent contractors and work for the organization¹⁴</i> <i>Organizations are government or broader public sector (funded by government)</i> 	b. Community Health Centre (CHC) ¹⁸	A CHC is a non-profit organization funded by the provincial government. Practice is entirely organized & managed by the CHC.
	c. Hospital	Practice is part of and organized & managed by a hospital (independent corporation).
	d. University	Practice is part of and entirely organized & managed by the university.
6. Direct-to-Consumer <ul style="list-style-type: none"> <i>Dentists working in this model are employees or independent contractors</i> 	a. Dental appliances ^{19 20} <ul style="list-style-type: none"> E.g., teeth whitening kits, aligners for teeth straightening, guards to protect your teeth 	For aligners, dentists are involved in assessing and monitoring patients remotely, but generally do not interact directly with patients.
7. Non-Clinical <ul style="list-style-type: none"> <i>Dentists working in this model are employees or independent contractors</i> 	a. Government agency ^{21 22}	Dentists are not providing clinical care but would still be acting in their capacity as a registrant of the profession in this model/ model sub-types.
	b. Education <ul style="list-style-type: none"> Dentists may be full- or part-time faculty members schools/ colleges 	
	c. Research <ul style="list-style-type: none"> E.g., in a university or corporate setting 	
	d. RCDSO or Dental Association	
	e. Insurance Companies	
	f. Industry <ul style="list-style-type: none"> E.g., dental supply & equipment, technology, brokerages²³ 	
	g. Legal <ul style="list-style-type: none"> Dentist may assist in legal investigations and provide evidence in court trials ²⁴ 	

Endnotes & Reference List:

- ¹ Korhonen, N. (2020). *Practice Models*. Dental Career Options. <https://dentalcareeroptions.ca/practice-models/>
- ² Canada Revenue Agency. (2023a, June 20). *Partnership*. <https://www.canada.ca/en/revenue-agency/services/tax/businesses/small-businesses-self-employed-income/setting-your-business/partnership.html>
- ³ Guay, A., Warren, M., Starkel, R., & Vujicic, M. (2014). A Proposed Classification of Dental Group Practices. *American Dental Association's Health Policy Institute*. https://www.ada.org/-/media/project/ada-organization/ada/ada-org/files/resources/research/hpi/hpibrief_0214_2.pdf
- ⁴ (Korhonen, N. 2020)
- ⁵ (Canada Revenue Agency, 2023a)
- ⁶ Cain, K. (2016, April 7). 'Corporate dentistry'—defined. *Dentistry iQ*. <https://www.dentistryiq.com/practice-management/industry/article/16366546/corporate-dentistrydefined>
- ⁷ Guay, A. H. (2013). The Evolution of Dental Group Practices. *Journal of the California Dental Association*, 41(12), 899-904. and (Guay et al., 2014)
- ⁸ (Guay et al., 2014)
- ⁹ V. Nguyen, Clinical Advisor, Royal College of Dental Surgeons of Ontario, personal communication, 2023
- ¹⁰ American Dental Association. (2023). *Should I be a dental employee or an independent contractor?* <https://www.ada.org/resources/careers/employment-agreements-the-devils-in-the-details/should-i-be-a-dental-employee-or-an-independent-contractor>
- ¹¹ Canada Revenue Agency. (2023b, October 6). *Employee or self-employed*. <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc41110/employee-self-employed.html#toc2>
- ¹² (Canada Revenue Agency, 2023b)
- ¹³ (V. Nguyen, 2023)
- ¹⁴ (Guay et al., 2014)
- ¹⁵ Canadian Dental Association. (2023a). *Pursuing a Career in Dentistry*. <https://www.cda-adc.ca/en/becoming/becoming/>
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- ²¹ (Canadian Dental Association, 2023a)
- ²² (V. Nguyen, 2023)
- ²³ (V. Nguyen, 2023)
- ²⁴ (Canadian Dental Association, 2023a)