Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

(Denmark)

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and

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with

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The revised EU Manual of Dental Practice (Edition 5) was commissioned by the Council of European Dentists[1] in April 2013. The work has been undertaken by Cardiff University, Wales, United Kingdom. Although the unit had editorial control over the content, most of the changes were suggested and validated by the member associations of the Council.

About the authors[2]

Dr Anthony Kravitz graduated in dentistry from the University of Manchester, England, in 1966. Following a short period working in a hospital he has worked in general dental practice ever since. From 1988 to 1994 he chaired the British Dental Association's Dental Auxiliaries' Committee and from 1997 until 2003, was the chief negotiator for the UK's NHS general practitioners, when head of the relevant BDA committee. From 1996 until 2003 he was chairman of the Ethics and Quality Assurance Working Group of the then EU Dental Liaison Committee.

He gained a Master's degree from the University of Wales in 2005 and subsequently was awarded Fellowships at both the Faculty of General Dental Practice and the Faculty of Dental Surgery, at the Royal College of Surgeons of England.

He is an Honorary Research Fellow at the Cardiff University, Wales and his research interests include healthcare systems and the use of dental auxiliaries. He is also co-chair of the General Dental Council's disciplinary body, the Fitness to Practise Panel.

Anthony was co-author (with Professor Elizabeth Treasure) of the third and fourth editions of the EU Manual of Dental Practice (2004 and 2009)

President of the BDA from May 2004 until May 2005, he was awarded an honour (OBE) by Her Majesty The Queen in 2002.

Professor Alison Bullock: After gaining a PhD in 1988, Alison taught for a year before taking up a research post at the School of Education, University of Birmingham in 1990. She was promoted to Reader in Medical and Dental Education in 2005 and served as co-Director of Research for three years from October 2005.

She took up her current post as Professor and Director of the Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) at Cardiff University in 2009. With a focus on the education and development of health professionals, her research interests include: knowledge transfer and exchange; continuing professional development and impact on practice; workplace based learning.

She was President of the Education Research Group of the International Association of Dental Research (IADR) 2010-12.

Professor Jonathan Cowpe graduated in dentistry from the University of Manchester in 1975. Following training in Oral Surgery he was appointed Senior Lecturer/Consultant in Oral Surgery at Dundee Dental School in 1985. He gained his PhD, on the application of quantitative cyto-pathological techniques to the early diagnosis of oral malignancy, in 1984. He was appointed Senior Lecturer at the University of Wales College of Medicine in 1992 and then to the Chair in Oral Surgery at Bristol Dental School in 1996. He was Head of Bristol Dental School from 2001 to 20004.

He was Dean of the Faculty of Dental Surgery at the Royal College of Surgeons in Edinburgh from 2005 to 2008 and is Chair of the Joint Committee for Postgraduate Training in Dentistry (JCPTD). He has been Director of Dental Postgraduate Education in Wales since 2009. His particular interest now lies in the field of dental education. He was Co-ordinator for an EU six partner, 2-year project, DentCPD, providing a dental CPD inventory, including core topics, CPD delivery guidelines, an e-learning module and guidelines (2010-12).

Ms Emma Barnes: After completing a degree in psychology and sociology, Emma taught psychology and research methods for health and social care vocational courses, and later, to first year undergraduates. Following her MSc in Qualitative Research Methods she started her research career as a Research Assistant in the Graduate School of Education at the University of Bristol, before moving to Cardiff University in 2006, working firstly in the Department of Child Health and then the Department of Psychological Medicine and Clinical Neurosciences.

In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development for medical and dental health professionals, and knowledge transfer and exchange.

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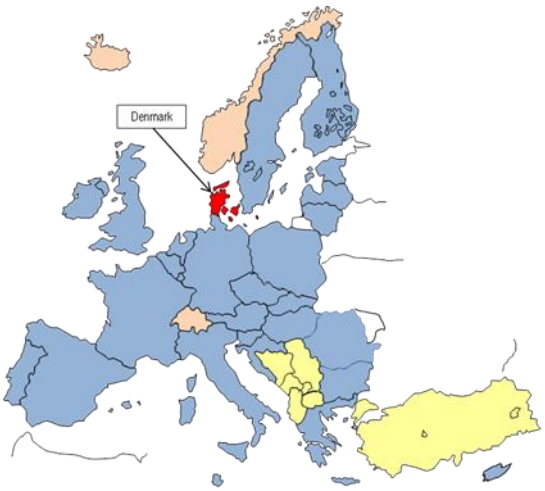
Denmark



In the EU/EEA since	1973
Population (2013)	5,605,836
GDP PPP per capita (2012)	€28,996
Currency	Kroner (DKK)
	7.46 DKK = €1 (2013)
Main language	Danish

Denmark has a highly decentralised National Health Service, largely funded by general taxation. Oral healthcare is free for children (0-18) and subsidised for adults.

Number of dentists:	7,989
Population to (active) dentist ratio:	1,086
Members of Danish Dental Association:	81%

There are two specialist degrees in Denmark – oral surgery and orthodontics – and there is a well-developed system of dental auxiliary support for dentists. Continuing education for dentists is not mandatory, except for members of the Dental Association

Date of last revision: 30th January 2014

Government and healthcare in Denmark

Denmark is geographically small country of 43,094 sq km.

It is governed as a constitutional monarchy with a unicameral parliament (Folketing) of 179 seats, whose members are elected for 4-year terms under a proportional representation system. The country is administered as 5 regions and 98 municipalities.

Denmark has two dependencies; Greenland and the Faeroe Islands. They are both independent in health matters – but follow the Danish national legislation.

Denmark has a national health service funded by general taxation. There are few additional special taxes and very few private insurance contributions involved. Dental care for adults is only partly subsidised by the government (approximately 17.5%). The amount paid by the patients is dependent on the treatment —but in general the patients pay the majority of the treatment costs.

The management of health care is highly decentralised, with the individual regions running most services and the municipalities responsible for some public health commitments.

The Danish Health and Medicines Authority is responsible for the administration of the legislation concerning dentistry.

		Year	Source
% GDP spent on health	11.1%	2010	OECD
% of this spent by governm't	85.1%	2010	OECD

Oral healthcare

Oral healthcare is provided in one of two ways. For children under 18, all care is free of charge and is usually provided at school. For adults a system of government subsidies is available through private dental practitioners for most common types of treatment.

		Year	Source
% GDP spent on oral health	0.19%	2006	DDA
% of OH expenditure private	80%	2008	DDA

These are the latest figures supplied by the Danish Dental Association (DDA) in 2013. The actual governmental spending on healthcare was:

	€11,213M
The public dental service (children 0-18):	€253M
Spending on adult care:	€160M

Spending on oral healthcare represented 3.7% of the total public healthcare spend.

Dental services for children

Dental services for those aged 0 to 18 are organised by the municipalities and is free of charge. In 2013 there were 98 muncipalities in Denmark 91 of them employed their own dentists and had their own premises for examining and treating children.

At the age of 16 children may change to a private practitioner with the full cost of treatment still being met by municipalities, until they are 18 years old.

In a few rural areas, there are municipality contracts with local private practitioners to treat the children. Within these services all treatment is free, including orthodontic care.

Dental services for adults

For adults, a system of subsidies for dental healthcare is operated by an agreement between the regions and the Danish Dental Association. Under this system the patient pays a part of the fee to the dentist. The other part is claimed through the region.
On average patients pay 82.5% of costs and the public about 17.5%. In general the subsidy is higher for preventive care and essential treatments, and lower for expensive treatments such as oral surgery. Subsidies for the 18 to 25 year-olds are higher.

The main treatments for which subsidies are paid include examination & diagnosis, fillings, oral surgery, periodontology, and endodontics. For most adults, orthodontics, crowns and bridges, and removable prosthodontics have to be paid for in full by the patient.

Several groups may receive extraordinary subsidies towards their dental treatment, for example, patients with cancer and Sjögren and patients with a poor economic status.

Dental care for elderly living in nursing homes and for mentally and physically handicapped living in their own homes but unable to use the normal dental care system is part of the municipalities dental care service

Free dental care may be available for adults, for example, if the treatment needs to be carried out in a hospital.

Private dental care

A substantial number of Danish adults (about 30%) buy private health insurance. There is a single scheme, "Health Insurance Denmark" (*Sygeforsikringen Danmark*) which is a personal scheme with the premium paid by the individuals concerned. Cover may be obtained within one of three groups, depending on the items of care included.

About 62% of all oral healthcare spending is on private dentistry

The Quality of Care

The regional councils monitor standards and spending of oral health services. This is mainly done by auditing the treatment figures which every dentist has to submit in order to claim public subsidy. Any dentist who carries out particular treatments by more or less than 40% of the regional average has to provide an explanation.

The Danish Health Care Quality Assessment Programme

The programme is a joint Danish system intended to support continuous quality improvement of the Danish health care services as a whole. In principle, the Quality Programme comprises all patient pathways in the health care services.

The programme comprises all Danish public hospitals, including their cooperation with and relations to other institutions and sectors. The intention is that subsequent versions of the Quality Programme will gradually be extended to include the remaining sectors of the health care services, including private health care institutions and vendors entering into agreements with the public health care services.

Health data

		Year	Source
DMFT at age 12	0.60	2011	OECD
DMFT zero at age 12	72%	2007	NBH
Edentulous at age 65	27%	2007	OECD

Danish Health and Medicines Authority

"DMFT zero at age 12" refers to the number of 12 years old children with a zero DMFT. "Edentulous at age 65" refers to the numbers of over 64s with no natural teeth.

Fluoridation

There is no fluoridation scheme in Denmark. Some parts of the country have naturally occurring fluoridated water.

Education, Training and Registration

Undergraduate Education and Training

The general admission requirement to dental school is a secondary school education. For specific admission requirement prospective students are advised to contact the universities. Foreign applicants must be skilled in Danish.

Year of data:	2012
Number of schools	2
Student intake	162
Number of graduates	120
Percentage female	76%
Length of course	5 yrs

The dental education is 100% government funded and there is no tuition fee. Students do have to pay for books etc. The education is a 2-cycle curriculum (3+2) with a bachelor degree (after the first cycle) and a master after the second.

The education is accredited by the Danish Accreditation Institution.

Qualification and Vocational Training

Primary dental qualification

Having completed dental education, candidates receive an authorisation from the Danish Health and Medicines Authority.The authorisation gives the right to work as a dentist under supervision.

Dentists educated outside Denmark (including dentists from the Nordic countries and the EU/EEA countries) must hold a Danish authorisation in order to use the title "dentist" in Denmark.

As a result of international agreements, different rules govern the recognition of qualifications obtained abroad, depending on the applicant's nationality, and where the education took place. The Danish Health and Medicines Authority (Sundhedsstyrelsen) issues the certificate. Please see more on www.sst.dk

Diplomas from EU countries are recognised according to the EU Professional Qualifications Directive.

Vocational Training

There is no formal post-qualification vocational training.

If a dentist wishes to own a practice or become a chief dental officer in the municipal dental care system, a permission from the Danish Health and Medicines Authority to practise independently must be obtained. To obtain this the dentist needs to have worked for a minimum of 12 months with a minimum of 1,440 hours. In that period the dentist must have treated both adult patients and children – each group for a minimum of 360 hours. To receive this permission the dentist must pay approximately €160 (in 2013) to the The Danish Health and Medicines Authority.

EU qualified dentists wishing to own a practice need a permission to practise independently, from the Danish Health and Medicines Authority, as mentioned above.

Registration

Dentists are registered at the Danish Health and Medicines Authority (see more at www.sst.dk). There is no annual registration fee.

Dentists working in Denmark are s advised to hold a membership of the Danish Dental Association, even though this is not mandatory. Contact info@tdl.dk.

Language requirements

Foreign dentists have to be skilled in Danish as all records must be written in Danish and dentists must be able to communicate with patients, relatives, hospital staff etc.

Non-EU nationals may have to have an oral and written language test in Danish, conducted by the National Board of Health, before registration.

Continuing Education and Specialist Training requirements

Continuing education

Continuing education (CE) is not mandatory (by the Danish Health and Medicines Authority) to retain authorisation as a dentist.

However, the Danish Dental Association has a compulsory requirement for CE to all its members. Practising dentists who are members of the DDA must complete a minimum of 25 hours of CE annually. Within the first three years after graduation this is reduced to 10 hours.

Specialist Training requirements (Acknowledgement)

Denmark and The Danish Health and Medicines Authority only provide and recognise two types of specialists' acknowledgments.

- Orthodontics (Ortho) (3 years)
- Oral Maxilla Facial Surgery (OMFS) (5 years)

A third speciality is planned in paediatric dentistry.

The requirements for applying to undertake specialist training are at least two years working experience. Trainees are paid by the hospital (OMFS) or dental school (Ortho). There is no tuition fee.

For a specialist's degree in OMFS, 5 years of specialist training is required. The experience must be gained in departments of Oral Surgery, Oral Pathology and Medicine, Ear, Nose and Throat, and Anaesthetics. There are no requirements for both DDS and MD for this degree.

For specialists in Orthodontics, 3 years of specialist training is required. The experience must be gained within a Department of Orthodontics.

Workforce

Dentists

Year of data:	2013
Total Registered	7,989
In active practice*	5,161
Active dentist to population ratio	1,086
Percentage female	58%
Qualified overseas	No data
* active dentists: 2010 data	

The Danish Dental Association estimated that after 2013 there would be a slight decrease of the workforce, due to fewer dentists being educated than those dentists retiring.

Movement of dentists across borders

There is little movement of dentists in and out of Denmark.

Specialists

As written above, only orthodontics and Oral Maxilla-Facial Surgery are recognised specialties in Denmark.

Year of data:	2013
Orthodontics	290
OMFS	98

OMF surgeons and orthodontists may run their own practices but most specialists in Oral Maxilla Facial Surgery work in hospitals. Most orthodontic specialists are employed in the Public Health System.

Usually a dental practitioner refers a patient to a specialist for selected treatments. Patients are also able to consult a specialist without a referral and have free choice both of the dentist and specialist that they wish to visit. No formal extra fee is given to specialist treatment.

Many societies which represent special interests in dentistry exist. The Danish Dental Association can establish contact with these societies.

Auxiliaries

Year of data:	2008
Hygienists	800
Technicians*	1,100
Denturists/Clinical Dental Techs	565
Assistants**	4,400
Therapists	0
* estimate by DDA	
** 800 Student assistants	

There are 3 classes of dental auxiliaries, besides dental assistants – hygienists, technicians and clinical dental technicians:

Dental Hygienists

Dental hygienists undertake 3 years training, obtaining a non-universital bachelor diploma. Upon qualification they are authorised by the Health and Medicines Authority.

They may work in practice after graduation, but they must register to be able to own their practice, without supervision of a dentist, which is permitted in Denmark. Hygienists can undertake basic diagnostics. Hygienists are mainly found in the fields of Oral Health Promotion and Disease Prevention. Hygienists are allowed to administer local infiltration analgesia.

Dental Technicians

Training for dental technicians is for up to two years at special dental technician schools. There is theoretical and practical training. There is no registerable qualification for dental technicians, so there is no list of registered dental technicians. Dental laboratory technicians work mostly in laboratories, hospitals or dental faculties and are salaried, but some are employed by dentists in private practice.

All of their work may be carried out without the supervision of a dentist.

Clinical Dental technicians

Clinical dental technicians/denturists must undertake a 4-year training period in a special dental technician school and there is some time spent in practice. They need a licence from the Health and Medicines Authority to be allowed to practice independently. They may provide full removable dentures without the patient being seen by a dentist. However for partial dentures, a treatment plan from a practitioner is required, and a patient presenting any pathological changes must be referred to a dentist.

Dental Assistants (Nurses)

These may provide any kind of assistance to the dentist at the chairside. Training is carried out either on the School for Dental Assistants, Hygienists and Technicians, or in Technical Schools in several municipalities.

Practice in Denmark

Year of data:	2013
General (private) practice	3,431
Public dental service	1,215
University	112
Hospital	58
Armed Forces	15
General Practice as a proportion is	66%
Number of general practices	2,208

Working in Private Practice

Dentists who practice on their own, in small groups, or employed by other dentists outside hospitals or schools, and who provide a broad range of general rather than specialist care are said to be in *private practice*.

All dentists in private practice are self-employed or employed by the owner of the practice and earn their living partly through charging fees for treatments and partly by claiming government subsidies for adult care. The government pays for all dental treatment of children, up to the age of eighteen. Very few (less than 1%) dentists in private practice accept only fee-paying patients. In more rural areas where it may be uneconomic to organise a separate public dental service for children some practitioners may be contracted by the *kommune/municipality* to provide this service.

Once registered with the region a dentist in private practice may generate two-column bills, one column to be paid directly by the patient, the other to be claimed by the dentist from the government. The dentist may present a bill to the patient after each visit or after a complete course of treatment, depending on what has been agreed.

Payments to dentists (Fee scales)

All payments to dentists are by way of "item of service" fees. For preventive care and essential treatments the subsidy is higher (around 40 %), and for expensive treatments such as oral surgery it is lower. The main treatments for which subsidies are paid include examination and diagnosis, fillings, oral surgery, periodontology, and endodontics. For most adults, orthodontics, crowns and bridges, and removable prosthodontics have to be paid for in full by the patient. Subsidies are also higher for 18 to 25 year-olds.

The fee is defined in a departmental order, but the agreement parties (Danish Regions and the DDA) typically supply the government with recommendations.

Joining or establishing a practice

Before dentists may establish their own practice they must gain permission to practice independently from the National Board of Health. There are no rules which limit the size of a dental practice and the number of associate or employed dentists or other staff. Premises may be rented or owned and there is no state assistance for establishing a new practice. Generally dentists must take out commercial loans from a bank to finance new developments.

Other than for reclaiming Government subsidy payments, there is no additional requirement to register when working in private practice. There are no standard contractual arrangements prescribed, although the ethical code of the DDA provides some guidelines. Dentists who employ staff, must comply with minimum wages and salaries regulations, and must meet occupational health and safety regulations. Maternity benefit (the amount is half of normal pay) is payable four weeks before and 14 weeks after birth. In addition to that it is possible to get benefit from the local authorities. Once a dentist employs more than 4 employees strict rules on occupational security apply.

Monitoring the standards of private dental practice is the responsibility of the Society of the 5 regional bodies with the DDA. The monitoring consists of statistical checks and official procedures for dealing with patient complaints.

Working in the Public Dental Health Service

Of the 98 municipalities in Denmark, 91 employ dentists. These dentists are working in universities, the armed forces, hospitals and public dental health services/schools. People who are unable to take care of their own oral health are also treated within the public dental health service.

Dentists within the public dental health service may apart from the clinical work carry out administrative tasks.

There are no further official requirements for working as a dentist in the public dental health service. However, orthodontists must be qualified in this specialty.

In general within the public dental health service it is possible to work full or part-time as a dentist.

Working in Hospitals

Dentists who work in hospitals are mostly specialists in oral surgery. All dentists are the employees of the hospitals, which are owned and run by regional government. Dentists working in hospitals will also often combine treating patients with administrative tasks.

Working in University

Dentists working in dental faculties are employed by the university. Whilst they all have teaching responsibilities, they may have additional responsibilities to treat patients in university clinics (*Clinical teacher*), or have a mixture of management, research and student supervisory responsibilities (*Professor*, or *Assistant Professor/ Associate professor*). There are also external lecturers who provide teaching in specialties.

Clinical teachers usually work part-time at dental schools and part-time in practice.

Although there are no official requirements, dentists at the grade of *Assistant Professor/Senior Lecturer* or above will generally have a PhD. a Doctorate or other postgraduate scientific qualifications.

The two universities undertake epidemiological studies.

Working in the Armed Forces

Dentists are trained to treat patients in periods of peace and war. Furthermore dentists in the armed forces are working with quality monitoring and educational work.

Professional Matters

Professional associations

	Number	Year	Source
Association of PH Dentists	1,293	2013	DCPA*
Danish Dental Association	6,507	2013	DCPA*

* The Danish Confederation of Professional Associations

The Danish Dental Association (DDA) organises dentists of all categories, for example dentists in general (private) practice, municipally employed dentists or dentist employed at universities. Approximately 81% of all active dentists hold membership of the DDA.

The main goals of the DDA are:

- to look out for the interests of all dentists in all aspects of the profession
- to promote oral health within the Danish society
- and further develop all aspects of dental care to the Danish population

The Association of Public Health Dentists (APHD) organises primarily municipally employed dentists. It was founded in 1985 and works for better pay and employment conditions and the Association has declared health care policy goals.

Many members of the APHD are also members of the DDA

Ethics and Regulation

Ethical Code

The practice of dentistry is mainly governed by an ethical code. This applies to all dentists, but with slight variations between dental services. Other laws and regulations exist which relate to negotiating the system of subsidies, monitoring the billing of patients and dealing with patient complaints. These are described where appropriate in the relevant sections.

The clauses of the *The Code of Ethics and Professional Statutes of the Danish Dental Association* describe:

1. Purpose of the code
2. The position of the dentist within society
3. The dentist's relationships with the patient
4. The dentist's relationship with the public, public authorities etc.
5. The dentist's relationship with colleagues
6. The dentist's relationship with his staff
7. The dentist's relationship to the association and profession
8. Special provisions

Apart from the ethical requirement that all care should "preserve and improve the health of his patients" there are few restrictions on the treatments which a dentist may provide. A dentist should not however carry out any care to which the patient has not consented, or for which the dentist does not possess the necessary specialist knowledge.

Fitness to Practise/Disciplinary Matters

There are two systems dealing with complaints. One relates to complaints against dentists working with "the agreement of adult dental care" - (*Tandlægeoverenskomsten*) and the other to all other complaints (Patientombuddet).

The complaint system under the *Tandlægeoverenskomst* is managed in the regions, by committees served by regional politicians and members of the DDA. The sanctions can vary from a reprimand to a recommendation to the NBH to take away the authorisation to practise. The decisions can be brought to the Dental Appeal Comittee.

The system under *Tandlægeoverenskomsten* also deals with the money issue, but it is a compulsory patient insurance that gives the patients compensation when entitled.

The *Patientombuddet* deals with complaints about other dentists and auxiliaries.

Protection of Data and information

The rules for data protection follow the EU Directives.

Advertising

Advertising must be matter-of-fact, sober and adequate and it is illegal to promote oneself or one's practice at the expense of others. Sponsorship is also permitted and the use of radio and websites. However the use of live footage is not permitted.

It is permissible for a dentist to set up and have a website for his/her practice and many dentists have one. There is a website (www.sundhed.dk) which is owned by the public, where the dentists in private practice are all published – together with all other health personnel (in private practice).

Dental Patient Insurance

People being treated in the public or private healthcare system are covered by the Danish Act on the Right to Complain and Receive Compensation within the Health Service.

Patients may be able to receive compensation for injuries caused by treatment and examinations, or by drugs. This right to compensation is not based on whether a dentist has assumed responsibility for the injury due to an error on the dentist's part.

The Dental Patient Insurance does not consider whether an error has been made, but only whether there is an injury which should be covered. The insurance is therefore a "no fault" compensation scheme.

Indemnity Insurance

Liability insurance and insurance for industrial injury for staff are compulsory for all private dental practitioners. As a member of The DDA, a private dental practitioner will have such insurances, as well as legal expenses insurance and industrial injury for owners.

Corporate Dentistry

Dentists are allowed to form companies, and non-dentists may be on the board of such a company. Non-dentists can not have the majority on the Board – nor indeed comprise the whole Board.

Tooth whitening

Denmark has adopted the 2011 Cosmetics Directive. There is no record of illegal activities, and no way of knowing that for sure. It is possible that it is happening on a small scale.

Health and Safety at Work

Workforce Inoculations, such as Hepatitis B are not compulsory in Denmark.

Ionising Radiation

There are specific regulations about radiation protection and it is mandatory for undergraduate dentists to take training in radio protection. Continuing education in ionising radiation is not mandatory.

All new x-ray equipment must be registered by the Danish Health and Medicines Authority.

Hazardous waste

The Hazardous Materials Act is very strict – and amalgam is on the list. Only approved companies or individuals are allowed to collect amalgam. The dentist must have written documentation for their disposal and to whom. The municipality *(kommune)* provides guidance.

Amalgam separators are generally mandatory.

Regulations for Health and Safety

For	***administered by***
Ionising radiation	Radiation Institute, Danish Health and Medicines Authority
Electrical installations	Kommuner /Municipality government
Infection control	DS2451-12 and Statens Serums Institut
Occupational Health Safety Administration (OHSA)	Danish Ministry of Labour, Arbejdstilsynet
Waste disposal	Kommuner/Municipality government
Arrangement of working places and staff security	Danish Ministry of Labour, Arbejdstilsynet

Financial Matters

Retirement pensions and Healthcare

While the government pays approximately 85% of the national costs of healthcare, 15% comes from individuals through co-payments for treatment. For dental care this ratio is reversed since the national cost of caring for adults' dental health is 20% government-funded, with the remaining 80% paid by patients.

Normal retirement age is 65 but dentists may practice beyond this age.

National pension insurance premiums are paid at about 10% of earnings (an average of approximately 8,000 DKK to 10,000 DKK per year per employee (€1,070 to €1,340).

Denmark's pensions system was described by the Mercer Index, in 2013, as "the best in the world". It consists of a public basic pension scheme, a means-tested supplementary pension benefit and fully funded, mandatory private schemes, run by large funds rather than individual companies. The Index classified the system as the first in the world to be an A grade and awarded it an overall index value of 82.9. The unique A grade ranking was described as being "awarded in recognition of the country's well-funded pension system, its high level of assets and contributions, the provision of adequate benefits and a private pension system with well-developed regulations".

Final salary pensions are run by employers who contribute to a central pot of money and take on the risk of investing it. The payout is guaranteed, linked to salary. With defined contribution schemes an individual invests in his own pot, with the employer usually contributing, and retirement income depends on investment returns and the rates being offered in the annuity market.

Taxes

National income tax:

Individuals are entitled to an annual personal allowanceof 42,900 DKK (€5,750) before income tax is payable. Most personal income is subject to AM tax of 8%. This tax is deducted from the income before the other taxes are calculated. The income tax rates are progressive and comprise state, municipality and church taxes. The lowest tax rate is approximately 36% up to a marginal income tax rate of 51.5% (on incomes over about €65,000 per year).exclusive of church tax.

VAT/sales tax

VAT is generally applied at one rate, and with few exceptions. The current standard rate of VAT (in 2013) is 25%. That makes Denmark one of the countries with the highest value added tax. A number of services have reduced VAT at 0%, for example, publishing newspapers and rent of premises (the lessor can, though, voluntarily register as VAT payer, except for residential premises), and travel agency operations.

Dental treatment is excluded from VAT, as are insurance, financial services, postal, medical, education and passenger transport. . However, costs related to purchase of dental equipment, instruments and materials are subject to VAT at 25% and will be reflected in the prices.

Various Financial Comparators

Copenhagen *Zurich = 100*	2003	2012
Prices (including rent)	97.9	86.6
Wage levels (net)	74.8	70.5
Domestic Purchasing Power at PPP	68.3	68.1

Source: UBS August 2003 & November 2012

Other Useful Information

Main national associations and information entre:	***Competent Authority:***
The Danish Dental Association Tandlægeforeningen Amaliegade 17 Postboks 143 DK 1004 Copenhagen K, Tel: +45 70 25 77 11 Fax: E-mail: info@tandlaegeforeningen.dk. Website: www.tandlaegeforeningen.dk Association of Public Health Dentists in Denmark Peter Bangs Vej 36.3. DK 2000 Frederiksberg DENMARK Tel: +45 33 14 00 65 Fax: Email: info@deoffentligetandlæger.dk or info@doft.dk	Danish Health and Medicines Authority Axel Heides Gade 1 DK 2300 Copenhagen S Tel: +45 72 22 74 00 Fax: Email: sst@sst.dk Website: www.sst.dk ***Ministry of the Interior and Health Information website:*** www.sundhed.dk ***Publications:*** The Danish Dental Journal *Tandlægebladet* c/oThe Danish Dental Association/ *Tandlægeforeningen*

Dental Schools:

Copenhagen	**Åarhus**
School of Dentistry Faculty of Health Sciences University of Copenhagen Nørre Alle 20, 2200 Copenhagen N Tel: +45 35 32 67 00 Fax: +45 35 32 65 05 Email: odont@ sund.ku.dk Website: www.odont.ku.dk Dentists graduating each year: 70 Number of students:	School of Dentistry Faculty of Health Sciences University of Århus Vennelyst Boulevard, 8000 Århus C Tel: +45 89 42 40 00 Fax: +45 86 19 60 29 Email: odontologi@au.dk Website: www.odont.au.dk Dentists graduating each year: 50 Number of students: 357

Greenland and the Faroe Islands

In **Greenland** all dental care is provided as a free public service, to children and adults. All dentists, except one private practitioner, are employed by the Greenland government and there is a constant need for more staff. The demand for dentists in Greenland is likely to increase as old arrangements for free flights to Denmark for Danish nationals are phased out. However, new arrangements, including short-term contracts of three or six months, free accommodation and a free return flight should make working in Greenland more attractive to non-Danish dentists. Nearly all dentists work with Inuit staff who act as Inuit interpreters also.

The Faroe Islands are governed as a single Danish municipality. Until recently, as in Greenland, all dental services were provided as a free public service. Today the system in the Faroe Islands is the same as in Denmark as a whole.