Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

Sweden

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and

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with

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About the authors

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 cytological 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 2004.

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.
Sweden is a Nordic country and has a population with about 85% of inhabitants living in the southern half of the country. The capital is Stockholm.

It has a constitutional monarchy with a parliamentary system of government but, as Head of State, the King only has a ceremonial function. The Swedish Parliament, the Riksdag, consists of 349 members. These members are chosen in 29 different constituencies and therefore represent the entire country. In 2013 there were eight political parties represented in the Riksdag.

Many aspects of government, including healthcare, are delegated to the county or municipality level (290 municipalities and 20 counties/regions in 2013). Both the counties and municipalities have elected councils which may levy taxes. Liberal immigration policies have given Sweden a multicultural population. About 17% of the population was foreign-born.

Most healthcare is provided through a national social insurance system, which also provides sick pay, child benefits, disability allowances and pensions.

On 1 June 2013, the Health and Social Care Inspectorate (IVO) was created as a new government agency to take over the supervisory activities of the National Board of Health and Welfare. It is thus the Health and Social Care Inspectorate that now supervises health and medical care, social services and services under the Act concerning Support and Service for Persons with Certain Functional Impairments. The Inspectorate is also responsible for the consideration of permits in these areas. The main task of the Health and Social Care Inspectorate is to check that the public receives safe, good quality health and social care in accordance with laws and other regulations. The Health and Social Care Inspectorate took on the staff of the National Board of Health and Welfare supervision division, and therefore also the skills and experience tied to its activities. It is the same legislation, but with improved analysis and guidance.

Since July 1st 2013, Sweden has new legislation regarding health care for undocumented people/migrants. The legislation states that adult undocumented migrants are entitled to necessary health and dental care, as well as maternity care, pre and post abortion care and medication at a reduced cost. Children under the age of 18 are entitled to full healthcare, regular dental care and medications at no cost.

There is no up to date health data in 2013, but previously published data was as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>% GDP spent on health</td>
<td>9.5%</td>
</tr>
<tr>
<td>% of this spent by government</td>
<td>81.6%</td>
</tr>
</tbody>
</table>

For the majority of the Swedish population general health care is paid for through general taxation, plus a small fee for each visit to a doctor (€20 in 2013).
Oral Healthcare

Oral healthcare is the responsibility of county government, although counties are not required to provide the services themselves.

| % GDP spent on oral health | 0.67% | 2010 | SDA |
| % OH expenditure private | 78%   | 2005 | NBHW |

Public Dental Healthcare

Dental care for children and adolescents

All dental care for children and adolescents is free of charge up to the age of 19 (some county councils have decided to extend this to include general dental care for young people also over 20). Care is provided on a regular basis and is individually targeted. Approximately 95% of children and adolescents have contact with dental care over a two year period. Additionally, preventive dental care is provided to children in schools or child healthcare centres in terms of health promotion, information or offering preventive fluoride treatments. The dental care up to the age of 19 also includes specialist dental treatment. The dental care is provided and financed through the counties and carried out either by dentists within the Public Dental Service (PDS) or private practitioners (PP). Parents/legal guardians choose the dentist or dental clinic they want to be responsible for the dental care of their children. The majority of dental care for children and adolescents is carried out within the PDS. Specialist treatment, foremost orthodontics and specialist paediatric dental care is provided mainly by specialist employed within the PDS, but in some counties/regions there are also specialists in PP who provide care that is financed by the county/region.

Dental care for the adult population

Dental care for the adult population is provided by dentists from both PDS and PP. Adults pay a large part of their dental care themselves. However, for the majority of dental care there is a social insurance system that covers parts of the costs and this system reimburses the patient on the same premises, regardless of whether the dental care is carried out within the PDS or the PP.

The framework for social insurance for dental care (Tandvårdsstödet) changed in 2008 with a new national insurance scheme, consisting of the following components:

- A dental care voucher or dental grant of €15 is given to everyone aged 30 to 74 every year. For those aged 20 to 29 and 75 or older, the sum is €30 per year. The grant can be saved for a period of two years, resulting in either €30 or €60 for dental care over a two year period as a part-payment for a dental care check-up at any dentist or dental hygienist, or as a part-payment for subscription dental care.

- A high-cost protection scheme provides compensation equal to 50% of the dental care costs between €321 to €1590, and 85% of costs exceeding €1590. The compensation levels are based on “reference prices”. These have a price-steering effect on prices and enables patients to compare dental prices more easily. The dentist's individual price list can differ from the reference price list. If the dentist’s price is higher than the reference price, the patient pays the difference. The first €320 (reference price) is always paid by the patient.

Dentists in PP settle their prices themselves, and for the PD the prices are decided by the county councils.

Reimbursement – Not all kinds of dental care are reimbursable. Preventive measures and disease treatment are prioritised. Reimbursable dental care is both cost-effective and socioeconomically efficient.

For those with long-term illness, certain medical diagnoses or special needs owing to disabilities, there are additional systems subsidising dental care. This is based on individual assessments of the patients and may include extra support for preventive dental care or dental treatment at the same fee as for medical care.

In 2010, adult patients’ co-payments were around two thirds, for oral health carried out in the national insurance scheme.

It is easier to access dental care in and around bigger cities than in the countryside. During a two-year period (2010-2011), 73% of the adult population accessed dentistry at least once. In any one-year period, approximately 60% of the whole adult population access dentistry.

Private Insurance

This is available for oral healthcare but is very rare.

The Quality of Care

There is a Dental Act which states that all Swedish citizens are entitled to good quality dental care and good dental health on equal conditions. The standards are monitored by the Regional Departments of the National Board of Health and Welfare (NBHW or Socialstyrelsen). The authority has issued a regulation imposing the dental services to work with quality questions. The dental service also works using a system called Lex Marta, where all incidents that have caused or could have caused serious injury, are to be reported.

Health data

There is no up to date health data in 2013, but previously published data was as follows:

| DMFT at age 12 | 0.76 | 2011 | NBHW |
| DMFT zero at age 12 | 65% | 2011 | NBHW |
| Edentulous at age 65 | No data |

*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

In Sweden there is no fluoridation scheme, although dentists work continuously with preventive information to all children. Children often get a toothbrush or a package of toothpaste on their first visit to the dentist.
Education, Training and Registration

Undergraduate Training

Primary dental qualification

All the dental schools are state owned and financed. They are all part of or collaborate with the Faculties of Medicine of the respective universities. To enter dental school, students must have completed secondary education. There is no mandatory entrance examination. The universities/dental faculties can use complementing tools like interviews or manual tests when accepting students for undergraduate training.

<table>
<thead>
<tr>
<th>Year of data:</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of schools (public)</td>
<td>4</td>
</tr>
<tr>
<td>Number of schools (private)</td>
<td>0</td>
</tr>
<tr>
<td>Student intake</td>
<td>339</td>
</tr>
<tr>
<td>Number of graduates</td>
<td>200</td>
</tr>
<tr>
<td>Percentage female</td>
<td>63%</td>
</tr>
<tr>
<td>Length of course</td>
<td>5 yrs</td>
</tr>
<tr>
<td>VT mandatory?</td>
<td>No</td>
</tr>
</tbody>
</table>

The intake of students is considerably more than the number of students who graduate each year. The ones “missing” are those who drop out somewhere in the five years, those who for various reasons need more than five years to graduate and those who just not pass their final exam.

Quality assurance for the dental schools is provided by the Swedish Higher Education Authority.

Qualification and Vocational Training

Primary dental qualification

On completion of studies students are awarded a degree, known as “Tandläkarexamen”.

Vocational Training (VT)

There is no post-qualification vocational training in Sweden.

Registration

In order to practise as a dentist in Sweden, a qualified dentist must have a licence awarded by the National Board of Health and Welfare unit for Qualification and Education. This body keeps a register of dentists.

The main degrees which may be included in the register are: the licence, and a diploma of specialisation.

Dentists do not need to re-register annually.

The Swedish Social Insurance Agency (Försäkringskassan) also keeps a register of practitioners who are affiliated to the national social insurance scheme, and dentists must be on this register before they can claim social insurance subsidies. Registering for affiliation with the national social insurance scheme only requires the production of a recognised degree certificate or diploma.

Language requirements

There are no formal linguistic tests in order to register, although dentists are expected to speak and understand Swedish. However, an employer has the right to demand knowledge in Swedish – as the “case book” must be written in Swedish and a patient has the right to understand it.

- Cost of registration (2013): €77.00
- Cost of diploma for specialisation: €265

Further Postgraduate and Specialist Training

Continuing education

Continuing education is optional. The Swedish Dental Association offers continuing education (programme printed and sent to all members twice a year). Further, almost all Public Dental Service (PDS) and some of the bigger private dental corporations/companies also arrange continuing education activities. Courses are also provided by the dental industry and private initiatives.

Specialist training

Training for the specialties lasts three years, after two years in general practice. It takes place in university clinics or recognised postgraduate institutions approved by the Swedish Board of National Health and Welfare. In 2013 there were 170 dentists undertaking specialist training. The major part of this training is paid for by the counties, directly through education on request or indirectly through the co-ordinated county grant. In 2010 52% of the specialists were 55 years or older and it is anticipated that there will be a shortage in some disciplines.

There is training in 8 recognized specialties:

- Orthodontics
- Endodontics
- Paedodontics
- Periodontology
- Prosthodontics
- Dentomaxillofacial radiology
- Oral and maxillofacial surgery
- Stomatognathic physiology

There are a limited number of positions for post graduate/specialist training. The systems for remuneration vary.

Those who complete specialist training in the EU recognised specialisms of Orthodontics and Oral Surgery receive the following:

- "bevis om specialistkompetens i ortodonti" (certificate awarding the right to use the title of dental practitioner specialising in orthodontics) issued by the National Board of Health and Welfare.
- "bevis om specialistkompetens i oral kirurgi" (certificate awarding the right to use the title of dental practitioner specialising in oral surgery) issued by the National Board of Health and Welfare.
Workforce

Dentists

The dental association reports that the number of active dentists is decreasing. The number of dentists in active practice per 100,000 inhabitants has decreased with 8% between 1995 and 2010. Retirement is increasing due to the dispersion of age. In the mid-1990s the government reduced undergraduate numbers by 40%. The number of students admitted to the dental schools has increased during the last years, from 247 in 2006 to 339 in 2012.

There is almost no unemployment amongst Swedish dentists in 2013.

Movement of dentists across borders

During a number of years there has been a net loss of dentists. Most of the emigrated Swedish dentists have moved to the United Kingdom and Norway. However, the trend of a great movement out of Sweden appears to be ending, as during 2009 and 2010 the net immigration of dentists was positive.

Specialists

Specialties are:

- Orthodontics 265
- Endodontics 47
- Paedodontics 83
- Periodontics 101
- Prosthodontics 134
- Dentomaxillofacial radiology 43
- Oral Surgery 145
- OMF S 145
- Dental Public Health 34
- Stomatognathic pathology 34

In 2010 about 11% of dentists were specialists.

Patients are referred by a dentist to the specialist. Most specialists work in the Public Dental Service or the universities although the number of specialists working in private practice is increasing. There are many associations and societies for specialists - a list of these is available from the Swedish Dental Association.

Auxiliaries

The system of use of dental auxiliaries is well developed in Sweden and much oral health care is carried out by them. Apart from (chairside) dental nurses, there are three types of dental auxiliary:

- Dental hygienists
- Dental technicians
- Orthodontic Auxiliaries

These figures are for "active" dental auxiliaries.

Dental Hygienists

To train as a hygienist requires an academic entry of two "A" levels, and then 2-3 years of undergraduate academic education, in oral health science, at one of several University Colleges in Sweden. Oral health science is multidisciplinary and composed of medical/odontological and behavioural sciences.

After qualification all hygienists are licensed by the National Board of Health and Welfare. They have to have a registerable qualification and may work independently. Their duties may include diagnosis of caries and periodontal disease, and they may provide temporary fillings and local anaesthesia (mandibular and infiltration).

Most dental hygienists work in locations where dentists work, with about 40% employed in private practice and 60% in the public dental health sector. They are required to obtain professional indemnity insurance.

About 250 were self-employed in 2013. They take legal responsibility for their work and charge fees to patients, which may vary from what dentists charge. About 40 of the 250 self-employed hygienists own their own private practice.

Dental Technicians

To train as a dental technician requires an academic entry of two "A" levels, and then three years of lectures and practical training at a dental school. After qualification technicians are licensed by the National Board of Health and Welfare, but they do not have to have a registerable qualification to work. Their duties include the production of fixed and removable prosthetic and orthodontic appliances. They may not deal directly with the public.

Just less than 20% are employed by the Counties and 80% work in private practice. In 2013, 65 dental technicians were qualified.
Orthodontic Auxillaries

Orthodontic operating auxiliaries’ training lasts one year and takes place where orthodontists are trained. This enables them to carry out specified procedures, but they must work under the direction of an orthodontist.

There are no official figures of the number of orthodontic auxiliaries, but the above figures are an estimate by the Dental Association.

Dental Nurses

Approximately 60% of dental nurses are employed by the Counties. About 35% of dental nurses are 55 year or older. There is a common national education for dental nurses.
### Working in Private Practice

In Sweden, dentists who are not employed within the Public Dental Service (PDS) or dental faculties are said to be in Private Practice (PP). Dentists in PP include both those with a practice of their own, those running a small practice together with one or a few other dentists, or even dentists employed by bigger private companies. The term ‘general practice’ or ‘general practitioner’ refers to any dental practitioner who does not have a license as a specialist.

There is no accurate data on number of private clinics and clinics in Public Dental Service in Sweden.

The majority of dentists in private practice are self-employed and are remunerated mainly by charging fees for treatments, supplemented by social insurance subsidies. The most common way of remunerating a dentist is to pay a fee for each treatment (item of service).

In 2010, very few dentists (less than 1%) accepted only private fee-paying patients, i.e. not any subsidy from the social insurance system.

**Fee scales**

A new system was introduced in 2008 (referred to earlier in the Oral Healthcare section).

**Joining or establishing a practice**

There are no rules which limit the number of dentists or other staff who may work in a single practice. Most newly qualifying dentists who enter practice do so as associates in a group practice. There is no state assistance for establishing a new practice and generally practitioners take out commercial loans from a bank.

The dental practice can be housed in any premises and there are no constraints on the opening of new practices. The responsible practitioner has to make certain environmental and technical adjustments to the premises, such as installing an amalgam-separator. This has to be approved by the local municipality.

No standard contractual arrangements are prescribed for dental practitioners working in the same practice, though that is highly recommended by the professional organisations. They may be employees of a principal dentist, in partnership or employed under a lease arrangement. This lease arrangement is the renting of a room, and sometimes staff from the dentist-owner. Such dentists have their own patients and pay either a monthly rent or a percentage of their income.

Dentists would normally have about 1,500 patients on their list and see their patients every 12 to 18 months, normally.

### Working in the Public Dental Service

There is a Public Dental Service (PDS) with responsibility for planning comprehensive dental care free of charge to children and adolescents up to 19 years of age. However, the dental care for this age group is carried out by both the PDS and the PP. Approximately 80% of the dental care for children and adolescents is carried out within the PDS. Apart from children and adolescents, the service also provides dental care for adults as stated earlier. The Public Dental Service is funded by the counties, and provides the same types of dental treatments for adults as the PP for which national social insurance subsidies are available.

The service employs about 55% of all practising dentists, and approximately 80% of specialists. Specialists receive referrals of patients from dentists in PP and the PDS.

Besides the dental degree, the only formal qualification required to work in the PDS is for specialists, who should have received recognised additional training.

The monitoring of dentists in the PDS is the same as that for dentists in private practice.

### Working in Hospitals

In Sweden, dentists who work in hospitals are also employed by the PDS. Special care dentistry is not a recognized specialty in Sweden, though many of the dentists working in this field have extra training in medical and psychological aspects related to the dental care they provide. The dentists provide conventional dental treatment to adult medically compromised patients or patients with disabilities. Dental treatment under general sedation and/or nitrous oxide-oxygen is also available. General anaesthesia is provided by medical doctors, while dentists can use nitrous oxide-oxygen sedation after special training. There are also many clinics situated outside the hospital that provide treatments for patients with medical conditions or disabilities that affect the dental treatment.

### Working in Universities and Dental Faculties

Dentists work in universities and dental faculties, as employees of the university. They are allowed to combine their work in the dental faculty with part-time employment elsewhere and, with the permission of the university, may work in PP or within the PDS outside the faculty. Academic titles within a Swedish dental faculty are: professor (responsible for education and research), associate professor/senior lecturer (teaching and research), and assistant professor/lecturer (teaching). There are formal requirements regarding pedagogic training and scientific research as well as regarding specialist training. The requirements differ, depending on type of academic position and area/subject for lecturing.

### Working in the Armed Forces

There is no information available regarding the number of dentists working in the Swedish Armed Forces.

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### Year of data: 2010

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private (general) practice</td>
<td>3,463</td>
</tr>
<tr>
<td>Public dental service</td>
<td>4,065</td>
</tr>
<tr>
<td>University</td>
<td>431</td>
</tr>
<tr>
<td>Hospital</td>
<td>N/R</td>
</tr>
<tr>
<td>Armed Forces</td>
<td>N/R</td>
</tr>
</tbody>
</table>

General Practice as a proportion is 46%.
Professional Matters

Professional associations

The Swedish Dental Association (SDA) has four member associations:

- SOL – Sveriges Odontologiska Lämare (the Swedish Association of Dental Teachers)
- STUD – Studerandeföreningen (the Swedish Association of Dental Students)
- TEV – Tandläkare egen verksamhet (the Swedish Association for Dentists in Private Practice – enrolling dentists within the private sector who are not employees)
- TT – Tjänstetandläkarna (the Swedish Association of Public Dental Officers – enrolling all dentists employed in both private and public sectors)

Through the membership in one of these associations, the dentist automatically gets a membership in the SDA as well. Almost 68% of all active dentists are members of the SDA.

Until 2011 private practitioners were members of the Swedish Association of Private Practitioners, which was also a member of the Swedish Dental Association (SDA). However, from 2012 the Swedish Association of Private Practitioners no longer has dentists as members. Instead they enrol companies within the private dental care sector as members and are therefore no longer associated to the SDA. They have also changed their name in English to the Association for Private Dental Care Providers in Sweden.

The SDA has, through a membership in the Swedish Confederation of Professional Associations (Saco), close links to other professional organisations in Sweden.

Ethics and Regulation

The SDA has formulated a number of ethical guidelines for the members. The guidelines are imbedded in the rules of the SDA and are formulated by the Association’s highest decision-making body.

As far as the relationship of the dentist with their employees and with other dentists is concerned, there are no specific contractual requirements between practitioners working in the same practice; however a dentist’s employees are protected by the national and European laws on equal employment opportunities, maternity benefits, occupational health, minimum vacations and health and safety.

Fitness to Practise/Disciplinary Matters

If a patient complains, and the dentist cannot resolve the matter directly, there are two processes through which the issues may be considered. Local Boards for Private Practice (composed of dentists) and Local Boards for Public Dental Services (may consist of people from another profession than dentistry) is one way. The other way is for the patient to make a complaint to the Health and Social Care Inspectorate (IVO). The IVO investigates complaints within the whole Health and Social care sector and if needed, the IVO can forward the matter to the Medical Responsibility Board (HSAN).

Members of the Medical Responsibility Board are appointed by the government and must have special knowledge and insight into questions concerning healthcare. The person who submits the report concerning dental matters is always a dentist. The Medical Responsibility Board (HSAN) is the only authority that can apply sanctions. There are four alternative sanctions: an admonition, a caution, to keep the licence for a trial period or the licence is suspended. The most common reason for a dentist to lose his licence is illness - less common is crime and lack of skill.

An appeal against a decision made by the Medical Responsibility Board (HSAN) can be made to the County Court in Stockholm.

Data Protection

The Patient Data Act applies to all care providers regardless of who is the manager and regulates, among other things, such issues as the obligation to keep patient records, internal secrecy and electronic access within a care provider's operation, the disclosure of data and documents through direct access or by other electronic means, and national and regional quality registers. Moreover, there are amendments to, among other things, the secrecy legislation within the area of the health and medical care services.

Advertising

Advertising is regulated by law. A dentist cannot compare himself with other dentists nor say he is better than somebody else. Only basic information may be given in an advertisement. Advertising should be “reliable, impartial and accurate”.

Dentists are allowed to promote their practices through websites but they are required to respect the legislation on Data Protection, Electronic Commerce and the Act of Marketing.

Insurance and professional indemnity

Liability insurance is compulsory for dentists. For dentists working in the Public Dental Service there is a national scheme.

The liability insurance for the private practitioners provides financial support for the cost of further medical and dental treatment, compensation for loss of income, damages for pain and suffering, physical disability and injury and other inconveniences. The insurance is valid for dentist working only in Sweden.

Corporate Dentistry

Dentists are able to form limited liability companies. Non-dentists may fully or partly own these companies.

Tooth whitening

In October 2012, Sweden implemented the EU Directive stating that all tooth whitening products are cosmetic products. There
is still the matter of tooth whitening products incorrectly classified as medical products and CE labelled as such products. The Medical Products Agency in Sweden has produced regulations with detailed information on the new EU regulation and the Agency is also responsible for the surveillance regarding tooth whitening products.

Health and Safety at Work

Inoculations are not compulsory for the workforce, but there is a general recommendation to undertake inoculations, such as Hep B.

Ionising Radiation

Using the most common X-ray machines (up to 75 kilovolt intraoral receiver) demands no regulatory permission. However, to operate the equipment, the dentist must fulfil obligations in the regulations from the Swedish Radiation Safety Authority. Continuing education and training is not mandatory.

To be able to buy and use equipment for panoramic radiography, the dentist needs to undergo further education. Panoramic x-rays and more advanced x-rays (more than 75 kilovolt intraoral receiver) must be registered.

The equipment must be operated by a dentist or be supervised by a dentist.

Financial Matters

Retirement Pensions and Healthcare

People born before 1937 receive a supplementary payment according to the old rules, and those born between 1938 and 1953 receive part of the pension according to a new system and part according to the old system. Anyone born after 1954 will receive pensions according to the new system only.

The normal retirement age is between 65 and 67. There is a disability pension (again from the Försäkringskassan) for those unable to work due to chronic illness or disability.

Taxes

National income tax

The highest rate of income tax is about 57% on earnings over about €69,585 (2013) per year.

Hazardous waste

Amalgam separators have been required by a national law, since January 1999. The requirement applies to all units or premises.

If waste is not disposed of according to national regulations the dentist is liable.

Regulations for Health and Safety

<table>
<thead>
<tr>
<th>For</th>
<th>Administered by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ionising radiation</td>
<td>Swedish Radiation Safety Authority, SE-171 16 Stockholm</td>
</tr>
<tr>
<td></td>
<td>+46 8 799 40 00</td>
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<tr>
<td>Electrical installations</td>
<td>The county authorities</td>
</tr>
<tr>
<td>Infection control</td>
<td>Health and Social Care Inspectorate (IVO), SE-106 30 Stockholm</td>
</tr>
<tr>
<td></td>
<td>+46 75 247 30 00</td>
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<tr>
<td>Medical devices</td>
<td>Medical Products Agency, P.O. Box 26, SE-751 03 Uppsala</td>
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<tr>
<td></td>
<td>+46 18 17 46 00</td>
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<tr>
<td>Waste disposal</td>
<td>Swedish Environmental Protection Agency, SE-106 48 Stockholm</td>
</tr>
<tr>
<td></td>
<td>+46 10 698 10 00</td>
</tr>
</tbody>
</table>

VAT/sales tax

VAT is 25% of the value of some types of goods, including dental equipment, instruments and materials. There are also reduced rates of 12% (on restaurants, hotels and provisions etc.) and 6% (on for example public transportation, newspapers and cinema tickets).

Various Financial Comparators

<table>
<thead>
<tr>
<th>Stockholm</th>
<th>Zurich = 100</th>
<th>2003</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prices (including rent)</td>
<td>88.1</td>
<td>79.7</td>
<td></td>
</tr>
<tr>
<td>Wage levels (net)</td>
<td>56.5</td>
<td>59.0</td>
<td></td>
</tr>
<tr>
<td>Domestic Purchasing Power*</td>
<td>59.9</td>
<td>66.9</td>
<td></td>
</tr>
</tbody>
</table>

(* relative to net income)

Source: UBS August 2003 and November 2012
###Other Useful Information

####Main National Associations and Information Centres:

<table>
<thead>
<tr>
<th>Association</th>
<th>Address</th>
<th>Telephone</th>
<th>Fax</th>
<th>Email</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Swedish Dental Association</td>
<td>P.O. Box 1217, SE – 111 82 Stockholm</td>
<td>+46 8 666 15 00</td>
<td>+46 8 662 58 42</td>
<td><a href="mailto:kansli@tandlakarforbundet.se">kansli@tandlakarforbundet.se</a></td>
<td><a href="http://www.tandlakarforbundet.se">www.tandlakarforbundet.se</a></td>
</tr>
<tr>
<td>The Swedish Association for Dentists in Private Practice TEV – Tandläkare egen verksamhet</td>
<td>Tel: +46 8 666 1530</td>
<td>Fax: +46 8 662 5842</td>
<td><a href="mailto:info.tev@stf.se">info.tev@stf.se</a></td>
<td><a href="http://tandlakare-egenverksamhet.se/">http://tandlakare-egenverksamhet.se/</a></td>
<td></td>
</tr>
<tr>
<td>The Swedish Association of Dental Teachers SOL – Sveriges Odontologiska Lärare</td>
<td>Per Vult von Steyern</td>
<td>E-mail: <a href="mailto:per.vult@mah.se">per.vult@mah.se</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Journal of the Swedish Dental Association Tandläkartidningen</td>
<td>Swedish Dental Journal (the scientific journal of the SDA), both at: P.O. Box 1217 SE – 111 82 Stockholm Tel: +46 8 666 15 00 Fax: +46 8 666 15 95</td>
<td>E-mail: <a href="mailto:redaktionen@tandlakarforbundet.se">redaktionen@tandlakarforbundet.se</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Swedish Association of Local Authorities and Regions Sveriges Kommuner och Landsting</td>
<td>Tel: +46 452 70 00</td>
<td>E-mail: <a href="mailto:info@ski.se">info@ski.se</a></td>
<td><a href="http://www.ski.se">www.ski.se</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Swedish Association of Public Dental Officers TT – Tjänstetandläkarna</td>
<td>Tel: +46 8 545 159 80</td>
<td>Fax: +46 8 660 34 34</td>
<td><a href="mailto:kansli@stf-ff.org">kansli@stf-ff.org</a></td>
<td><a href="http://www.stf-ff.org">www.stf-ff.org</a></td>
<td></td>
</tr>
<tr>
<td>The Swedish Association of Dental Students STUD – Studerandeföreningen</td>
<td>Tel: +46 8 666 1500</td>
<td>E-mail: <a href="mailto:kansli@tandlakarforbundet.se">kansli@tandlakarforbundet.se</a></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>The National Board of Health and Welfare Socialstyrelsen</td>
<td>Rålambsvägen 3 SE – 106 30 Stockholm Tel: +46 75 247 30 00 Fax: +46 75 247 32 52</td>
<td>Email: <a href="mailto:socialstyrelsen@socialstyrelsen.se">socialstyrelsen@socialstyrelsen.se</a></td>
<td><a href="http://www.socialstyrelsen.se">www.socialstyrelsen.se</a></td>
<td></td>
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</tr>
<tr>
<td>The Association for Private Dental Care Providers in Sweden Privattandläkarna</td>
<td>Tel: +46 8 555 446 00</td>
<td>E-mail: <a href="mailto:info@ptl.se">info@ptl.se</a></td>
<td><a href="http://www.ptl.se">www.ptl.se</a></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Dental Association has chosen to delete the usual data on “annual intake”, “dentists graduating each year” and “number of students” in the table of dental schools, since they cannot provide data that they are certain is correct.

####Dental Schools

<table>
<thead>
<tr>
<th>Location</th>
<th>Institution</th>
<th>Address</th>
<th>Telephone</th>
<th>Email</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Huddinge</td>
<td>Karolinska Institutet Institutionen för Odontologi</td>
<td>P.O. Box 4064, SE – 141 04 Huddinge</td>
<td>+46 8 524 800 00</td>
<td><a href="mailto:info@ofa.ki.se">info@ofa.ki.se</a></td>
<td><a href="http://www.ki.se/dentmed">www.ki.se/dentmed</a></td>
</tr>
<tr>
<td>Göteborg</td>
<td>Göteborg University Institutionen för Odontologi</td>
<td>P.O. Box 450, SE – 405 30 Göteborg</td>
<td>+46 31 786 00 00</td>
<td><a href="mailto:info@odontologi.gu.se">info@odontologi.gu.se</a></td>
<td><a href="http://www.odontology.gu.se">www.odontology.gu.se</a></td>
</tr>
<tr>
<td>Malmö</td>
<td>Malmö Högskola Odontologiska Fakulteten</td>
<td>SE – 205 06 Malmö</td>
<td>+46 40 665 70 00</td>
<td><a href="mailto:info@mah.se">info@mah.se</a></td>
<td><a href="http://www.mah.se/odontology">www.mah.se/odontology</a></td>
</tr>
<tr>
<td>Umeå</td>
<td>Umeå Universitet Institutionen för odontologi</td>
<td>SE – 901 85 Umeå</td>
<td>+46 90 785 60 00</td>
<td><a href="mailto:info@odont.umu.se">info@odont.umu.se</a></td>
<td><a href="http://www.odont.umu.se">www.odont.umu.se</a></td>
</tr>
</tbody>
</table>