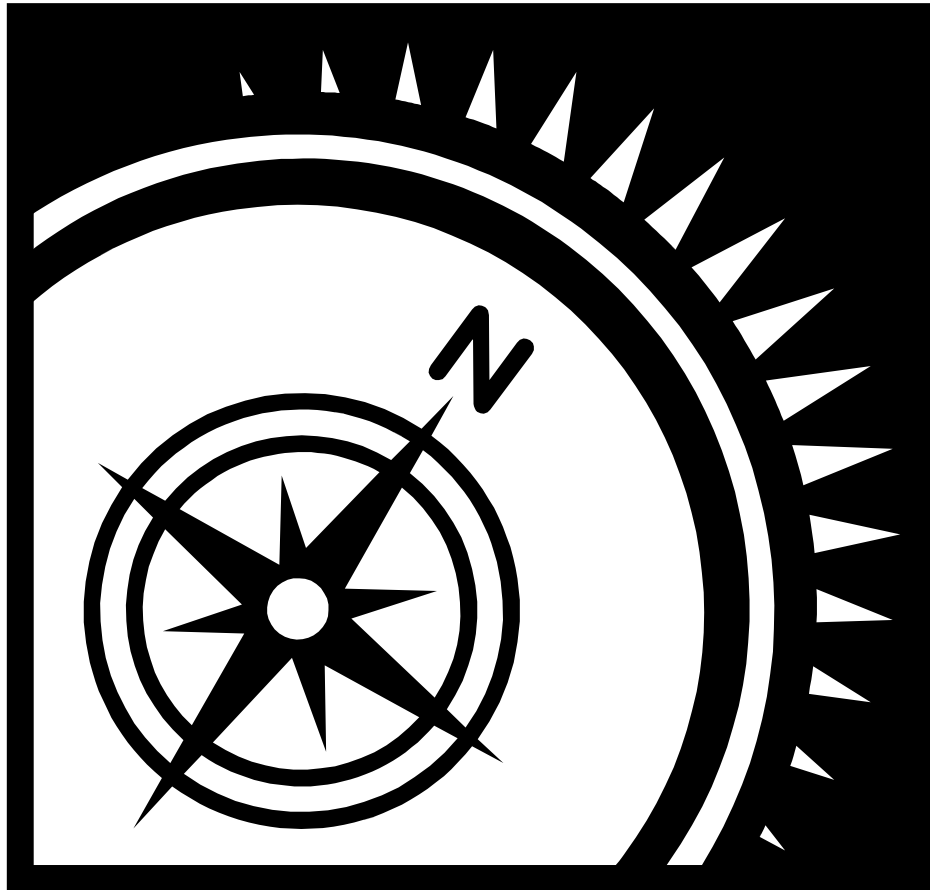


# Roadmap



**Starting  
a Successful  
Dental Practice  
in Montana**

# Roadmap to Practicing Dentistry in Montana

Congratulations! Now that your formal dental education is complete, your thoughts turn toward entering dental practice. Unfortunately, your dental license doesn't come packaged with an instruction manual on how to set up and run a small business. This document is designed to provide a basic overview of key issues and considerations for starting a successful practice in Montana. The *Roadmap* provides a wealth of business information that most likely wasn't included in your curriculum in dental school. The *Roadmap* gives you a list of resources and agencies to contact to help you start a dental practice in Montana.

The Montana Dental Association's Committee on the New Dentist has compiled this tool and updated it for new dentists. It is not possible to include everything you need to know to begin your dental practice, but we hope the Roadmap will start you on the road to success.

Montana Dental Association (MDA)  
P.O. Box 1154 Helena, MT 59624  
406/443-2061 800/257-4988 (in state)  
fax: 406/443-1546  
[www.mtdental.com](http://www.mtdental.com) e-mail: [mda@mt.net](mailto:mda@mt.net)

American Dental Association (ADA)  
211 E. Chicago Ave. Chicago, IL 60611-2678  
Toll free number: 800/621-8099  
[www.ada.org](http://www.ada.org)

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## ORGANIZED DENTISTRY

The American Dental Association, Montana Dental Association, and your local dental society maintain a tripartite membership system. In this system, dentists benefit from all three levels of membership. Organized dentistry will serve as a valuable resource throughout your dental career. Membership links you to a powerful partnership of people and programs to help you protect your career investment so you can focus on your patients' oral health.

Special concessions are made for recent dental school graduates. By simply submitting the membership application, you become a full active member of the tripartite system for the remainder of your graduation year. This transition of your membership from a student member to a full active member is at no cost to you during the year you graduate. Following that year you are eligible for the reduced dues program for four years. That way you pay only a portion of the full active dues until you have had time to fully establish your practice.

Membership in this tripartite system provides you a wide variety of valuable products and services, plus daily assistance from knowledgeable, experienced staff. Here are just a few membership features available to help you grow, both professionally and personally. We hope this information demonstrates why almost ninety percent of colleagues belong to the Montana Dental Association.

For information on membership in organized dentistry (ADA, MDA, and your local society), contact the MDA at 406/443-2061 (toll free in Montana at 800/257-4988).

### AMERICAN DENTAL ASSOCIATION BENEFITS AND SERVICES

American Dental Association (ADA)  
211 E. Chicago Ave  
Chicago, IL 60611-2678  
Phone: 800/621-8099  
[www.ada.org](http://www.ada.org)

Access the experience and resources of the ADA through the convenience of the toll-free line for members. Read the publication describing ADA member benefits online at [www.ada.org/members/center/documents/mc\\_handbook.pdf](http://www.ada.org/members/center/documents/mc_handbook.pdf).

### Practice Management Information

The ADA continually researches and develops strategies and techniques to help you serve your patient base and attract new patients. Practice management assistance is a primary benefit of ADA membership. As a member, you have access to seminars, publications, and resources on associateships, retirement plans, how to start a practice, how to sell one, successful patient communication, and financial planning.

### Legal Affairs

Obtain expert legal information regarding federal law issues, OSHA regulations, AIDS-related issues, anti-trust law, and insurance contract appraisal.

### Public Policy Advocacy

Support the "voice of the dental profession" – your voice in Congress - now addressing critical issues including national health system reform, OSHA standards, DEA, and National Data Bank regulations.

### OSHA Compliance and Infection Control Resources

Get answers to your specific questions about OSHA compliance issues and OSHA regulations. A handy guide is the unique OSHA Compliance Checklist, developed in collaboration with OSHA and available to members only.

### ADA Annual Session

As you keep abreast of clinical and technical advances in dentistry, your skills become more valuable to your patients. The ADA's Annual Session provides the setting for you to fulfill your continuing education requirements and view products from all national suppliers, saving you both time and money.

### ADA Publications

Learn the latest scientific developments, information about clinical procedures and methodologies, and news of important events concerning the dental community through the *Journal of the American Dental Association* and the *ADA News*.

### ADA Online

Members and the public have access to a wealth of information and can send e-mail messages to the ADA via the Association's web site at [www.ada.org](http://www.ada.org).

### ADA Library

As an ADA member, you will enjoy full ADA library privileges, including mail order and photocopy services at the most complete facility of its kind in the world. The library houses a collection including over 800 current journal titles. Book loans by mail are available to ADA members only.

### Patient and Professional Materials

ADA members are entitled to a special rate for ADA Catalog items. Using the many items available can help you gain patient understanding and commitment to recommended treatment plans quickly and concisely. You can also make dental education fun and exciting for patients of all ages with ADA videos, films, and slide presentations. Print and audiovisual materials can help you to manage your practice and enrich your doctor-patient relationships. The Catalog contains a complete section dedicated to the infection control information

and dental practice resources for the dental staff and office.

### **Member Retirement and IRA Programs**

The ADA Members Retirement Program, one of the nation's largest, offers tax-qualified profit sharing, pension, 401 (k), and defined benefit plans plus comprehensive record keeping services. ADA members also have access to an Individual Retirement Account (IRA) that offers a low annual fee and a choice of investment accounts.

### **Continuing Education Resources**

The Continuing Education Course Listing is produced twice a year as a resource to dentists seeking information on continuing education activities. Course lists are free to members on ADA ONLINE or by request and are available to non-members at a modest fee. The ADA's Continuing Education Recognition Program (ADA CERP) helps members choose CE with confidence by evaluating CE providers in many aspects of program quality and by holding recognized providers accountable for maintaining those same high standards. Before registering for a course, check to see if it is offered by an ADA CERP-recognized provider.

### **Programs for New Dentists**

The ADA's annual National Conference on the New Dentist offers special program for new dentists on clinical, practice management, and leadership issues. A nationwide New Dentist Committee Network helps new dentists get involved in organized dentistry. For information on programs for new dentists, e-mail [membership@ada.org](mailto:membership@ada.org).

## **MONTANA DENTAL ASSOCIATION BENEFITS AND SERVICES**

Montana Dental Association

PO Box 1154

Helena MT 59724

Phone: 406/443-2061

800/257-4988 (in state only)

Fax: 406/443-1546

Email: [mda@mt.net](mailto:mda@mt.net)      [www.mtdental.com](http://www.mtdental.com)

### **Professionally Staffed Central Office**

Connect with MDA's staff with a toll-free call for help on rules and regulations, practice management, insurance reimbursement, and other concerns affecting your practice.

### **Government and State Relations**

MDA is your voice on dental issues in Montana government. MDA lobbyists are pro-active at the Legislature, Board of Dentistry, and other regulatory bodies. The MDA also serves as a liaison between state agencies and the dental profession.

### **Direct Reimbursement**

MDA is coordinating an all-out campaign to make direct reimbursement a reality for Montana employers, which will preserve fee-for-service dentistry and enhance employee dental benefits.

### **Education Materials**

MDA's audio-visual library is an excellent source of video tapes, brochures, and other materials for you, your patients, staff, and schools.

### **Publications and Online Information**

MDA brings you current, Montana information on dentistry through the *MDA News*, legislative updates, and the annual *MDA Directory of Members & Dental Resource Guide*. MDA is online at [www.mtdental.com](http://www.mtdental.com) for instant access to Board of Dentistry rules, state dental statutes, and other information.

### **Insurance and Financial Services**

Participate in MDA's group health insurance plan, disability insurance, professional liability insurance and an MDA-endorsed credit card services. MDA sponsors endorsement of preferred-rate business credit card accounts through Bank of America. Revenues from this endorsement help offset MDA operating expenses.

### **Peer Review**

MDA offers a process that gives dentists and patients the chance to mediate their differences. The peer review and mediation system helps members avoid costly litigation through peer resolution of disputes with patients or third party payers.

### **MDA Annual Session**

An affordable way to learn from top clinicians and speakers, view the latest products and services, and meet your peers from around the state.

### **Continuing Education**

Because continuing education is a requirement for relicensure in Montana, you may want to take part in a variety of MDA-sponsored continuing education programs held conveniently throughout the state during the year. The MDA can help you grow professionally and stay current with the latest clinical advances through component sponsored continuing education, seminars and study clubs.

## **LOCAL DENTAL SOCIETY BENEFITS AND SERVICES**

The Montana Dental Association is divided into ten geographically-based component societies. Although specific programs vary, each local dental society serves as a tremendous resource through valuable networking opportunities for its members. Contact the MDA for specific information on the local dental society in your area.

# REGULATORY COMPLIANCE

## Dental Licensure and Regulation

### Montana Board of Dentistry

301 South Park Avenue, 4th Floor

PO. Box 200513

Helena, MT 59620-0513

Phone: 406/841-2390

Fax: 406/841-2305

Email: [dlibsdden@mt.gov](mailto:dlibsdden@mt.gov)

The Montana Board of Dentistry regulates the practice of dentistry in Montana and maintains responsibility for licensing dental professionals practicing in the state, including dentists and dental hygienists. A dentist license is renewed annually. Copies of statutes and rules related to the practice of dentistry may be obtained from the Board and may also be accessed on the Board's website at: [http://mt.gov/dli/bsd/license/bsd\\_boards/den\\_board/board\\_page.asp](http://mt.gov/dli/bsd/license/bsd_boards/den_board/board_page.asp).

### Dental Licensure

Contact the Montana Board of Dentistry to request requirements and an application for licensure to practice dentistry in Montana. Licensure by credentials is also available to dentists already licensed elsewhere who meet certain criteria.

### Continuing Education

All dentists are required to complete at least 60 hours of continuing dental education per three-year cycle to renew their license. A list of subjects that qualify for credit and those that do not is contained in the rules of the Board of Dentistry. Dentists are required to maintain a record of continuing education completed. Dentists must also maintain a current CPR certificate that must be filed with the Board.

### Dental Hygienists

A dental hygienist must have a current Montana license to practice. Hygienists may request an application for licensure from the Montana Board of Dentistry after graduating from a dental hygiene school and passing an examination approved by the Board. Licensure by credentials is also available to hygienists already licensed elsewhere who meet certain criteria. Hygienists are required to complete 36 hours of continuing education per three-year cycle to renew their license. Dental hygienist duties are regulated by the Board of Dentistry. For a list of those duties that may be delegated to a dental hygienist, please refer to the statutes and rules relating to Dentistry.

### Dental Assistants

A dental assistant's duties are regulated by the Board of Dentistry. For a list of those duties that

may be delegated to a dental assistant, refer to the statutes and rules relating to dentistry. Dental assistants who take x-rays must meet certain requirements of the Board of Dentistry. Uncertified assistants can be certified to take x-rays by passing a written exam, administered by the Dental Assisting National Board. Contact DANB at 800/347-3262 or [www.danb.com](http://www.danb.com) for test dates, sites, and registration.

### Anesthesia and Analgesia

A permit from the Board of Dentistry is required if you plan to perform general anesthesia or conscious sedation techniques in your practice. Review the statutes and rules relating to dentistry for specific regulations concerning sedation and how to obtain a permit.

Contact the Board of Dentistry to request a copy of the Montana Board of Dentistry statutes and rules for additional information on licensing requirements and regulations pertaining to the practice of dentistry in Montana.

## AMERICANS with DISABILITIES ACT

The Americans with Disabilities Act is a federal law that regulates how you treat patients and employees with disabilities. There are guidelines on how you must design your office in order to make it accessible to persons with disabilities. Contact the U.S. Department of Justice at 202/514-0301 or the American Dental Association at 800/621-8099 for compliance information. Or log onto the Department of Justice website at <http://www.ada.gov/> for information about the Act and for guidelines regarding compliance.



# PUBLIC HEALTH

## Infection Control

Management of infectious waste is the subject of Montana administrative rule, ARM § 24.138.405 which cites the applicable federal regulations. The ADA has materials available on OSHA regulations and how to implement infectious control programs in the dental office. You also may want to contact the infectious disease department of your local hospital. They are an excellent resource on exposure control issues and local regulations on proper disposal of medical waste.

## Handling Amalgam Waste

Dental amalgam can be recycled to help prevent the release of mercury to the environment. The ADA has developed Best Management Practices for Amalgam Waste. To obtain a copy of the BMPs, link to [www.ada.org/prof/resources/topics/topics\\_amalgamwaste.pdf](http://www.ada.org/prof/resources/topics/topics_amalgamwaste.pdf).

Members of MDA are encouraged to follow the steps suggested by ADA for recycling amalgam waste. The ADA has prepared a directory of amalgam recyclers that is available on the ADA website at [www.ada.org/prof/resources/topics/topics\\_amalrecyclers.pdf](http://www.ada.org/prof/resources/topics/topics_amalrecyclers.pdf). Also, to further assist its members, MDA offers the information on its website (on MDA News page) about several companies that manage amalgam waste.

## Registration for Dispensing or Administering Controlled Substances

The Drug Enforcement Administration (DEA) provides authorization for dentists to issue prescription drugs. To obtain a DEA number, contact the nearest office of the Drug Enforcement Administration or log onto [www.deadiversion.usdoj.gov](http://www.deadiversion.usdoj.gov) for applications and online forms.

## Drug Enforcement Administration

Salt Lake City Resident Office  
348 E. South Temple  
Salt Lake City, UT 84111  
Phone: 801/524-4389 Fax: 801/524-6399

## X-ray Registration

All dental offices with radiography equipment must comply with the provisions of the Montana statutes and rules pertaining to radiation control. The Department of Public Health and Human Services requires registration of all radiation machines. Contact the Department of Public Health and Human Services for registration information and guidelines.

Health-care providers are able to register and ensure the safety of their X-ray and other radiographic equipment by logging onto the state website at <https://app.mt.gov/radio/>. For more information on the online radiographic machine registration service, contact the state radiological health coordinator in the DPHHS Quality Assurance Division at 406/444-1510.

# BUSINESS ORGANIZATION

Whether you decide to become an associate in private practice, purchase an existing practice, or start your own practice from the ground up, you must decide what type of business organization best suits your situation. The various business structures include sole proprietorships, partnerships, corporations, and limited liability companies. Consult your personal attorney and accountant when determining which business structure is best suited for your situation.

## Sole Proprietorship

A sole proprietorship is a business owned, and generally operated, by one person who realizes the full profit from the business. The owner is responsible for all the debts and assumes all of the risks and liabilities. Advantages of a sole proprietorship include low start-up costs and direct control of the business. Disadvantages include unlimited liability i.e., possibility of personal liability for business debt, obligation, or liability.

## Partnership

A partnership may be formed by two or more dentists acting as co-owners of the dental practice. An advantage of partnerships is that, unlike corporations, they offer flow-through taxation. That is, in a corporation the owners could be taxed twice: once on the salary they receive and once on corporate profits. In a partnership, income is only taxed once. A disadvantage of a partnership is that each partner may be liable personally for partnership debts or obligations.

## Professional Corporation

A professional corporation is a more complicated form of business because it is considered a distinct legal entity and has a legal status separate from the incorporator or owner. One of the advantages of incorporating is limited liability. That is, generally, owners or incorporators are not held liable for corporate debt or obligations. The disadvantages include potential "double" taxation, more expensive start-up costs, and more extensive regulation.

### **Limited Liability Company**

The limited liability company (LLC) offers the main benefit of a corporation: limited liability. It also offers the main benefit of a partnership: flow through taxation.

### **Corporate Taxes**

In addition to federal taxes, Montana corporations are subject to a state corporate license tax and corporate income tax. Corporate taxation can be complicated, so consult with your tax attorney and accountant to confirm the specifics on how state taxes and fees apply to your corporation.

### **Property Taxes**

All tangible property used in your business is subject property taxes, unless specifically exempted or excluded. Tangible personal property includes machinery, dental and office equipment, inventories, furniture, fixtures, and other similar types of property used in a dental business. The assessor for each county is responsible for the appraisal and assessment of properties subject to tax. Contact the county assessor in the county in which your practice is or will be located for more information.

## **STARTING YOUR DENTAL PRACTICE**

### **Associate in Private Practice**

A significant number of dental school seniors are choosing to enter associate agreements upon graduation. An associate is someone who has no equity position in the practice. Before signing any legal document, review employment contracts with your attorney. The three most common forms of associate arrangements are:

- Employee
- Independent contractor
- Time sharing/solo group

### **Purchasing a Practice**

There are many advantages in purchasing an existing practice - elimination of equipment purchase and installation decisions, retention of office phone number, trained staff remaining, desirability of practice location, instant patient base and the reputation of the seller. It is recommended that you renew any purchase decisions with your attorney before signing a contract. Issues to be evaluated include current revenue being generated by the practice, financing options, and establishing the value of intangible assets versus physical assets, such as equipment. The ADA has materials available to help you, including the *Directory of Dental Placement Services*. To request your copy, contact:

Council on Dental Practice - ADA

211 East Chicago Avenue, Chicago IL 60611

800/621-8099

Sources for locating associate opportunities and practices for sale include:

- Dental school placement services and bulletin boards
- State and local dental societies
- Montana Dental Association newsletter, the *MDA News*
- Montana Dental Association website, Practice Opportunities page
- Dental practice consultants and brokers
- Dental suppliers
- Classified ads and various dental practice management publications
- *JADA (Journal of the American Dental Association)*

### **Beginning Your Practice**

#### **Internal Revenue Service**

For federal tax information related to dental practice, log onto [www.irs.gov](http://www.irs.gov). The website offers tax information for starting and operating a business, payment of employment taxes, and securing an employer ID number (EIN). You also can download W-4, I-9, and other necessary tax forms from this site as well as helpful print publications. For federal tax information about businesses in general, go to [www.irs.gov/businesses/index.html](http://www.irs.gov/businesses/index.html). For tax information specifically related to small businesses, go to [www.irs.gov/businesses/small/industries/index.html](http://www.irs.gov/businesses/small/industries/index.html). To contact your local IRS office, go to [www.irs.gov/localcontacts/index.html](http://www.irs.gov/localcontacts/index.html). This is your source for federal tax information when you believe your tax issues cannot be handled online or by phone.

#### **Montana Department of Revenue**

For state tax information, contact the Montana Department of Revenue at [www.mt.gov/revenue/](http://www.mt.gov/revenue/). The website contains information about taxes and fees, tax assistance and education classes for small businesses, forms you can download (including Montana tax forms and new hire reporting forms), and withholding information. For customer service, call the Department of Revenue at 406/444-6900.

The Department's address is:

Montana Department of Revenue

Mitchell Building

125 N. Roberts

P.O. Box 5805

Helena, MT 59604-5805

# EMPLOYMENT ISSUES

Once you hire an employee, you take on additional responsibilities including withholding certain payroll taxes, obtaining workers compensation insurance, and complying with safety and health regulations. You are required to pay monthly withholding taxes and file quarterly reports to the Internal Revenue Service and the Montana Department of Revenue.

## Internal Revenue Service

Request an application form from the IRS, SS-4, to obtain your federal tax identification number. This number is required for all businesses with employees. The following materials also are needed:

Circular E employers tax guide

W-2 form

W-4 form

941 quarterly federal tax return

8109 tax deposit coupons

You are required to withhold federal taxes, social security taxes, Medicare taxes, and state unemployment insurance amounts.

## Montana Department of Revenue

Montana Income Tax Withholding

If you have any employees, you must request a withholding application from the Montana Department of Revenue. You are required to withhold a portion of an employee's gross wages that are to be paid quarterly to the state. Quarterly reports will be sent to you to fill out after you have returned the application. As a new employer you also should apply for a new withholding tax number, regardless of whether you start a new business or acquire an existing one. For additional information, contact the Montana Department of Revenue at [www.mt.gov/revenue/](http://www.mt.gov/revenue/).

## Montana Unemployment Insurance Division

If you have one or more employees, you may be responsible for paying unemployment insurance tax to provide unemployment compensation for workers who become involuntarily unemployed. Consult with your accountant regarding these requirements. You can also obtain information online at <http://uid.dli.mt.gov/>. The website provides an explanation of the unemployment insurance tax, link to information for new employers, and schedule of contribution rates. You may also obtain unemployment insurance tax forms, instructions, and handbook.

For additional information contact the:

Montana Unemployment Insurance Division:

Montana Department of Labor and Industry

P.O. Box 8020

Helena, MT 59604-8020

406/444-3783

## Workers' Compensation Insurance

Employers must provide workers' compensation insurance defined in the Montana Workers' Compensation and Occupational Disease Acts. The insurance provides wage loss and medical benefits to employees injured on the job and it protects you from legal action for damages for injuries suffered by your employees. Coverage is available through private commercial carriers, the State Compensation Insurance fund, or by self-insurance with the approval of the Department of Labor and Industry. For more information contact your personal insurance agent or Carrier Compliance

Workers' Compensation Regulation Bureau

Employment Relations Division

PO Box 8011

Helena, MT 59604-8011

(406) 444-6532

For general information regarding workers' compensation regulation, go to [www.erd.dli.mt.gov/wcregs/wcrhome.asp](http://www.erd.dli.mt.gov/wcregs/wcrhome.asp)

## Employee Eligibility Verification

All U.S. employers are responsible for completion and retention of Form I-9 for each individual they hire for employment in the United States. This includes citizens and noncitizens. On the form, the employer must verify the employment eligibility and identity documents presented by the employee and record the document information on the Form I-9. Form I-9 will indicate what proofs of eligibility are required. To download a form or to obtain other information about U.S. citizenship, log onto the U.S. Immigration website at [www.immigrationdirect.com](http://www.immigrationdirect.com).

## Labor Standards

Before hiring your employees, you need to know about the employee labor laws (wage and hour laws, minimum wage, overtime pay, and child labor laws) that will affect your business. For more information, log onto the Montana Department of Labor and Industry, Labor Standards Bureau website at <http://erd.dli.mt.gov/laborstandard/lshome.asp>. You may also contact the Labor Standards Bureau at:

Labor Standard Bureau

1805 Prospect Avenue

P.O. Box 201503

Helena, MT 59620-1503

Phone: 406-444-1376



## Occupational Safety & Health Administration (OSHA)

There currently are no specific OSHA standards for dentistry. However, exposure to numerous biological, chemical, environmental, physical, and psychological workplace hazards that may apply to dentistry are addressed in specific standards for the general industry. For example, you must have a written program and conduct training on infection control for your employees. You must offer the hepatitis vaccine to your employees at no cost to them.

These are just a few of the requirements that you must fulfill. The ADA and MDA can be helpful in supplying needed OSHA information to members. Some of this information is free to members; other information, including training manuals and video tapes, are available for purchase or can be borrowed from the MDA lending library.

For information regarding OSHA standards applicable to the dental office, log onto [www.osha.gov/SLTC/dentistry/standards.html](http://www.osha.gov/SLTC/dentistry/standards.html). This page highlights OSHA standards, directives (instructions for compliance officers), and standard interpretations (official letters of interpretation of the standards) related to dentistry. For more detailed information about these standards, go to [www.osha.gov/SLTC/dentistry/index.html](http://www.osha.gov/SLTC/dentistry/index.html).

OSHA's On-Site Consultation Service offers free and confidential advice to small and medium-sized businesses in all states across the country, with priority given to high-hazard worksites. Consultation services are totally separate from enforcement and do not result in penalties or citations. For information regarding consultation in Montana, contact:

Department of Labor & Industry  
Occupational Safety and Health Bureau  
PO Box 1728  
1625 11th Avenue  
Helena, Montana 59601  
(406) 444-6401  
(406) 444-9396 FAX

To contact the OSHA office in Montana, telephone or write to:

U.S. Department of Labor/OSHA  
2900 4th Avenue North, Suite 303  
Billings, Montana 59101  
(406) 247-7494  
(406) 247-7499 FAX

### Mandated Laws for Posting in Dental Office

The Montana Department of Labor and Industry has responded to employers' needs by making it easier to

obtain posters mandated by laws for posting. To learn more about these posters, log onto [www.wsd.dli.mt.gov/service/posters.asp](http://www.wsd.dli.mt.gov/service/posters.asp).

### Posters required by federal law to be posted in each worksite:

- Equal Employment Opportunity
- Family Medical Leave Act (employers with 50 or more employees)
- FMLA Poster Insert for Military Family Leave Amendments
- Federal Minimum Wage (must be displayed on an employee bulletin board)
- Job Safety and Health (OSHA)
- Polygraph (does not apply to public employers)
- Uniformed Services Employment and Reemployment Rights Act

**Where to obtain?** There are a variety of ways to obtain required posters at no cost.

### *Through your local Job Service Workforce Center*

A large all-in-one poster that incorporates all five of the required posters may be obtained at no cost to you by contacting your local Job Service Workforce Center. To locate your nearest Job Service check the Workforce Center Directory. Ask to speak with a Business Consultant.

### *Downloadable from the Internet*

General information on required posters, including posters of special interest to federal contractors, can be found at [www.dol.gov/osbp/sbrefa/poster/main.htm](http://www.dol.gov/osbp/sbrefa/poster/main.htm). Employers with Internet access and Adobe Acrobat Reader can download the required posters directly from the sites listed:

- Equal Employment Opportunity (EEO) Poster [http://www.dol.gov/ofccp/regs/compliance/posters/pdf/Supplement\\_English.pdf](http://www.dol.gov/ofccp/regs/compliance/posters/pdf/Supplement_English.pdf)
- Family & Medical Leave Act (FMLA) Poster <http://www.dol.gov/whd/regs/compliance/posters/fmlaen.pdf>
- FMLA Poster Insert for Military Family Leave Amendments (pdf)
- Fair Labor Standards Act (FSLA) Poster <http://www.dol.gov/whd/regs/compliance/posters/minwageP.pdf>
- Job Safety and Health (OSHA) Poster <http://www.osha.gov/Publications/osha3165.pdf>
- Employee Polygraph Protection Act (EPPA) Poster <http://www.dol.gov/osbp/eppac.pdf>
- Uniformed Services Employment and Reemployment Rights Act (pdf)
- Montana Clean Indoor Air Act (Available from the Dept. of Public Health & Human Services)

- Montana Minimum Wage Poster (Employers are not required to post the Montana Minimum Wage Poster)

Or call the Montana Department of Labor and Industry, 406-444-9081 or 406-444-4100, for more information about getting employment posters at no cost.

### **ERISA and Employee Benefit Plans**

If you plan to provide your employees with fringe benefits, such as group insurance - other than workers' **compensation - or other types of** employee welfare plan benefits, a pension plan, or profit-sharing **retirement plan, you may have to** comply with the Employee Retirement Income Security Act (ERISA). Contact your attorney, accountant or benefit consultant for additional information on compliance issues.

### **Fair Employment Practices and Discrimination**

During the employment process, including the interview, hiring and dismissal phases, there are a number of legal statutes and restrictions that you need to be aware of regarding fair employment practices (i.e., questions that are discriminatory and you are not allowed to ask). The ADA publication, *Employee Office Manual*, can provide assistance in this area. For information specific to Montana on these issues, contact the Humans Rights Bureau at <http://www.erd.dli.mt.gov/humanright/hrhome.asp>.

Or write or telephone the Bureau at:

Montana Human Rights Bureau  
 Montana Department of Labor and Industry  
 1625 11th Avenue  
 P.O. Box 1728  
 Helena, MT 59624-1728  
 406/444-2884  
 800/542-0807

### **New Hire Reporting**

The federal government requires all employers to report certain information on their newly-hired employees to the State New Hire reporting Program (NHR). All Montana employers must report information on newly hired employees to the state NHR within 20 days after the date of hire. For details on the reporting process, log onto [www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml](http://www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml). Or write or telephone:

Montana New Hire Reporting Program  
 P.O. Box 8013  
 Helena, MT 59607-8013  
 406/444-9290

### **Sources for Finding Employees**

Dental hygiene and dental assisting schools, newspaper want ads, local and state component newsletters, and variety of dental related employment agencies can provide leads on permanent and temporary employees. The MDA website also has listings of dental assistant or dental hygienists searching for employment. Or you can list your employment opening on the site at [www.mtdental.com](http://www.mtdental.com). Often, the best place to start looking for new employees is to check the placement services at accredited dental hygienist and dental assisting programs.

#### Accredited Dental Hygiene Programs

Sheridan College  
 3059 Coffeen Ave.  
 Sheridan, WY 82801  
 307/674-6446

Montana State University  
 College of Technology-Great Falls  
 2100 16th Ave. South  
 Great Falls, MT 59405  
 800/446-2698

#### Accredited Dental Assisting Programs

Salish Kootenai College  
 P.O. Box 117  
 Pablo, MT 59855  
 406/675-4800 ext. 323 or 318

# CHECKLIST FOR STARTING A NEW PRACTICE

- Accountant
- Account Collection Service
- Advertising and Marketing Plan
- American Dental Association Tripartite Membership (National, State and Local)
- Americans with Disabilities Act
- Attorney
- Banking Services
  - Checking account**  **Line of Credit**
  - Financing/SBA**  **Loan consolidation**
- Bookkeeping Methods
- Business Plan
- Compliance
- Computer Network/Practice Management Software
- Contractors
  - Carpenter**  **Electrician**  **Telephone**
- CPR Training
- DEA Number
- Dental Equipment Purchasing/Leasing
- Dental Equipment Service/Repair
- Dental Laboratory
- Dental Supplies
- Employee Taxes
- Federal Tax ID Number
- Financing
- Hiring Staff
- Infection Control Compliance
- Insurance
  - Disability**  **Health**  **Life**
  - Professional Liability**  **General Liability**  **Overhead Expense**
  - Practice Property/Contents**  **Workers'**
- Compensation**
- Janitorial Service/Maintenance
- Medical Waste Disposal
- Office Supplies
- Patient Record System
- Prescription Pads
- Professional Stationery
- Telephone Number
- Utilities Hook-up
- Voice Messaging/Answering Service
- X-ray Equipment Registration
- Yellow Page Listing/Advertising
- Zoning Laws

**MDA**

