



## MONTGOMERY-BUCKS DENTAL SOCIETY

2ND DISTRICT - Pennsylvania Dental Association

# Bulletin

Volume 67

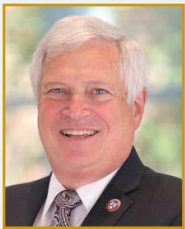
Number 3

December 2019

### *Distinguished Speaker Series*

**Monday, Feb. 24, 2020**

**Note: This event will be held at  
Normandy Farms, Blue Bell, PA**



**Dr. Mark  
Wolff**

*Presents*

*SDF-How it Works, What are Its Risks  
and Benefits, and When to Use it!*

Dr. Wolff joined Penn Dental Medicine as the 12th Dean of the School. He is a celebrated teacher, globally engaged scholar, and deeply experienced clinician. Prior to joining Penn Dental Medicine, he was professor and chair of cariology and comprehensive care at the College of Dentistry at New York University (NYU) and also the College's senior associate dean for development and alumni relations. Dr. Wolff has completed numerous international research and oral health assessment programs and has been a lifelong advocate and dental provider for individuals with physical, intellectual, and developmental disabilities of all ages. He has served as the investigator on multiple benchtop and clinical research

*Continued on Page 2*



### *Happy Holidays!!*

As the 2019 year comes to a close, we can reflect on all the changes that happened around us. It has been another whirlwind in politics, an interesting year for the stock market, and no, the Phillies didn't make the playoffs despite paying some big bucks.

It has also been a busy year for organized dentistry. As many of you are aware, ADA has been working hard to push back against Smile Direct Club. They submitted a citizen petition and a complaint letter to the Federal Trade Commission's (FTC) Bureau of Consumer Protection out of concern for public safety and customer recourse in the event of negative outcomes from SDC's orthodontic "treatment therapy." As an ADA member, I am very proud and support ADA's endeavor to protect our patients and the general public from mis-leading information and potential dental risks.

Also in the ADA news, we are working to prevent dental insurers from interfering when a contract dentist agrees to furnish a non-plan service to a patient who knows the service not covered by his or her plan. This includes preventing insurers from arbitrarily changing the terms and conditions for the practitioner's contract without the practitioner's

## President's Message

acknowledgement and acceptance of the new terms of service. Currently, there has been legislative movement through the **Dental and Optometric Access (DOC)** Act that will hopefully make a positive change in the near future. And since we are on the topic of insurance, did you know your member benefit includes the ADA's third Party Payer Concierge? You can call 1-800-621-8099 or email [dentalbenefits@ada.org](mailto:dentalbenefits@ada.org), or for questions on the CDT code email [dentalcode@ada.org](mailto:dentalcode@ada.org).

At the local level, we continue to have a strong and passionate team of volunteers that work diligently to push for the advocacy for our profession. These doctors take time out of their busy lives to meet with their House Representatives & Senators, organize CE meetings and social events, set up and actively participate in programs like the **Candy Buy Back** or **Give Kids a Smile**, and even draft up this bulletin you are reading today! And if that is not enough, one of the doctor's on the executive board successfully climbed Mount Everest (*shout out to Dr. Bruce Terry*). *Truly inspiring!*

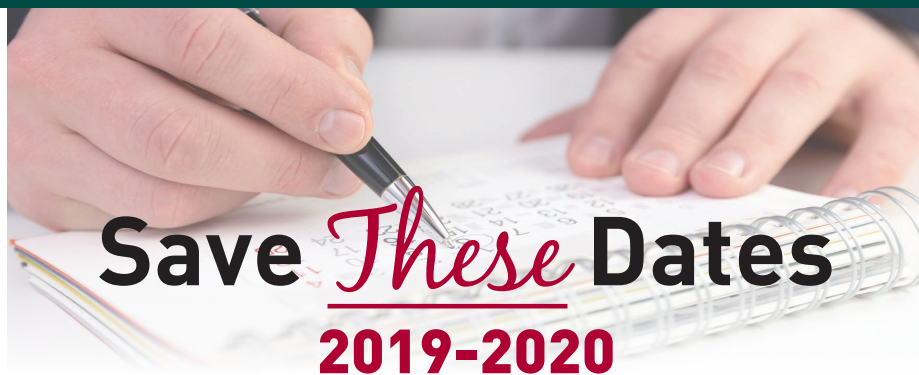
As we get ready for 2020, don't forget that in January, we have Peter Auster with the lecture topic: **"Try THIS, instead of THAT, 2020: An Interactive Guide to Exquisite Dentistry."**

*Thank you all and have a wonderful holiday season!!*

Sincerely, ,

*Hadi Ghazzouli, DDS*

**Cocktails - 6 PM Dinner - 7 PM  
Meeting - 8 PM  
See page 15 for Registration form.**



# Save *These* Dates 2019-2020

## Executive Council Meetings:

(held at Blue Bell Country Club Clubhouse – Wednesdays)

January 8, 2020

March 25, 2020

**Dinner Meetings:** Cocktail hour beginning at 6:00 & dinner at 7:00

All dinner meetings are held at Normandy Farms in Blue Bell

**Monday, February 24** – Dr. Mark Wolff, Dean of PA Dental School of Medicine  
*SDF-How it Works, What are Its Risks and Benefits, and When to Use it!*

**Monday, March 30** – Yukio Otsubo, CDT, RDT, of Kuwato Pan Dental Lab  
*Fixed & Removable Options for Full Arch Implant Restorations*

**Friday Full Day CE. Meetings:** Friday courses run 9:00 to 3:30

All CE Events are held at Blue Bell Country Club

**January 17, 2020** – Dr. Peter Auster

*Try THIS, Instead of THAT, 2020 - An Interactive Guide to Exquisite Dentistry*

**April 3, 2020** – Christina M. Lajoie

*Current Concepts in Sleep Disordered Breathing*

## *Distinguished Speaker Series* Continued from Page 1

projects, investigating dental caries, novel remineralizing agents, dental erosion, periodontal disease, dental materials, and dentinal hypersensitivity. He has published over 100 scientific papers, text chapters, and edited multiple textbooks. Dr. Wolff lectures worldwide and is a frequent consultant to the industry. He has been the principal, co-principal or co-investigator on nearly \$7.5 million in industrial and National Institute of Health-funded research.

## Important Contact Information:

Second District Executive Secretary

Ms. Betty J. Dencler

Pennsylvania Dental Association

American Dental Association

Philadelphia County Dental Society

Pennsylvania State Board

800-860-3551

717-234-5941

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## Deadline for February Issue: January 9, 2020

The Bulletin (ISSN 0027-0156) will be published six times for the 2019-2020 Year in September, October, November, January, February, and April. The Montgomery-Bucks Dental Society and the editorial staff assume no responsibility for articles or opinions expressed in this publication by its contributors, or for omissions from such articles. All articles must reach the editor by the first of the month previous to next issue's publication.

Advertising rates are available from the Business Manager, Dr. Thomas A. Howley, P.O. Box 633, Green Lane, PA 18054, 215-234-4203, mbdsdr@comcast.net



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# Financial Planning Information

## Cash Balance Plans

Cash balance plans are technically defined benefit plans that share some key characteristics with defined contribution plans. IRS regulations finalized in 2010 and 2014 clarified some legal issues and made these plans more flexible and appealing to employers. As a result, there was a 152% increase in new cash balance plans between 2010 and 2015.<sup>1</sup>

These hybrid plans have generous contribution limits that increase with age, and are often stacked on top of a 401(k) and/or profit-sharing plan. This might allow partners in professional service firms and other high-income business owners to maximize or catch up on retirement savings and reduce their taxable incomes.

In 2017, a 65-year-old could save as much as \$251,000 in a cash balance plan, while a 55-year-old could save \$184,000 on a tax-deferred basis (until the account reaches a maximum accumulation of \$2.5 million).<sup>2</sup>

### Assuming the Risk

A cash balance plan is also a powerful tool for employee recruitment and retention. As with other defined benefit plans, employees are promised a specified retirement benefit, and the employer is responsible for funding the plan and selecting investments. However, each participant has an individual account with a “cash balance” for record-keeping purposes, and the vested account value is portable, which means it can be rolled over to another employer plan or to an IRA.

But unlike a 401(k), the participant’s cash balance when benefit payments begin can never be less than the sum of the contributions made to the participant’s account, even if plan investments result in negative earnings for a particular period. This means the employer bears all the financial risk.

#### CASH BALANCE PLANS BY BUSINESS TYPE

- 26% – Physicians Offices
- 11% – Dentists Offices
- 10% – Accounting, Finance & Insurance
- 9% – Legal Services
- 8% – Other Professional Scientific & Technical
- 7% – Manufacturing
- 29% – Other

Source: 2017 National Cash Balance Research Report, Kravitz, Inc., 2017

### Funding the Plan

Each year, the employer makes two contributions to the cash balance plan for each employee. The first is a pay credit, which is either a fixed amount or a percentage of annual compensation. The second contribution is a fixed or variable interest credit rate (ICR). The ICR can be set to equal the actual rate of return of the portfolio, if certain diversification requirements are met, which reduces the employer’s investment risk and the possibility of having an underfunded plan due to market volatility.

### Weighing the Costs

The amount that the employer must contribute to the plan each year is actuarially determined based on plan design and worker demographics. Typically, IRS rules require owners to contribute 5% to 8% of pay to non-highly compensated employees in order to make larger taxdeferred contributions for themselves.<sup>3</sup>

Businesses may take a significant tax deduction for employee contributions, so current-year tax savings may offset some of these costs. Still, a cash balance plan is typically more cost-effective if you are a sole proprietor or the owner of a small firm with just a few employees.

1, 3) 2017 National Cash Balance Research Report, Kravitz, Inc., 2017

2) Kravitz, Inc., 2016

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## Continuing Education 2019-2020 - See Page 14 for registration.

### Seminar #3, Friday, January 17, 2020

Level: For Dentists & Hygiene Staff

Peter Auster, DMD – *Try THIS, instead of THAT, 2020*

*An Interactive Guide to Exquisite Dentistry*



#### ABOUT THIS COURSE:

Dentistry is changing...really fast. This rapid moving, info-driven presentation will send attendees home with LOTS of pearls to move your practice into the 2020s. Better, less expensive products; brand new techniques; digital alternatives; large equipment to buy and NOT TO BUY- all come together in a fun, interactive day. Learn how to cut through the marketing and find the BEST products. Experience Groundbreaking new composites, bulk fills, post cores, perfect contact matrixes and the BEST practice management tips to bring patients in and keep them

#### COURSE OBJECTIVES:

- How to pick the RIGHT digital scanner for your practice or none at all
- Learn why I sold a brand-new diode laser on eBay and bought a better one
- Discover better/less expensive loupes
- Bioactive, biomimicry basics- starting now
- Why are zirconia crowns falling off? Discover the right cements and cement protocol for every material, 2020 (NEW UPDATE!)
- Learn about an AMAZING treatment for anterior decalcification
- Fight back at PPOs with in house plans; better coding; and fee negotiators

**PETER AUSTER** strives for his seminars to be “uplifting, inspiring, and educational”. Dr. Peter Auster continues thirty years of experience in cosmetic and reconstructive dentistry in his private practice in Pomona, N.Y. He is a graduate of the University of Pennsylvania School of Dental Medicine. He frequently participates in national podcasts, and webinars. His most recent article, “Evolution, Revolution: Groundbreaking Composite Dentistry” is the February, 2019 cover story of *Dentistry Today Magazine*. He is a new Fellow of the American College of Dentists. Dr. Auster recently completed two terms on the board of directors of the American Academy of Cosmetic Dentistry and chair of their leadership committee. Dr Auster is founder and past-president of the New York Affiliate of the AACD, the Greater New York Academy of Cosmetic Dentistry. He is very proud of his selection as an AACD Humanitarian of the Year and Certificate of International Voluntary Service from the ADA. Dr. Auster’s volunteer work includes 11 years of volunteer dentistry in Jamaica; Give Back a Smile; ADA Donated Dental Services, and Smiles for Life in which his office has contributed over \$55,000 to children’s charities.

### Seminar #4, Friday, April 3, 2020

Level: For Entire Team

Christina M. LaJoie – *Current Concepts of Sleep Disordered Breathing*



#### ABOUT THIS COURSE:

Sleep disordered breathing is one of the hottest topics in dentistry today, and oral appliances used to treat sleep disordered breathing have evolved significantly over the past 25 years. From early boil and bites, to single position, to titratable appliances; including the Telescopic Sleep Herbst® and the Klearway™, to the D-SAD™ and Medley appliances. The evolution towards adjustability has allowed doctors to start therapy with their patients in a more comfortable position and gradually move to an optimal therapeutic position. Patient comfort is a vital element of appliance therapy as comfort leads to improved patient compliance.

However, achieving proper bite registration is critical to successful sleep appliance therapy. A hands-on bite registration demonstration using the George Gauge™ will be conducted and information on how to select the right appliance to address your patient’s unique dental conditions will be presented. The introduction of new technology for home monitoring, such as the Nonin WristOx2® Pulse Oximeter and the Medibyte® Lite, has allowed doctors to evaluate appliance effectiveness quantitatively and share data more effectively with physicians co-managing the case. A discussion of home monitors and their application will conclude the course.

#### COURSE OBJECTIVES:

- Understand the evolution of oral appliances for sleep disordered breathing
- Learn hands-on techniques for bite registration using the George Gauge™
- Learn how to select the right appliance to address your patient’s dental conditions
- Understand how to use home monitoring for effective therapy and co-management of patients

**CHRISTINA LAJOIE** is the Airway Project Manager for Great Lakes Dental Technologies. With over 25 years of experience, Ms. LaJoie has lectured at hundreds of events including co-lecturing with Dr. Alan Lowe, Dr. John Remmers, and Dr. Wolfgang Schmidt Nowara. She has served as an advisor to the UCSF/Stanford School of Sleep Medicine Mini-Residency Program; demonstrated techniques at workshops with Steve Carstensen and Jonathan Parker at the ADA; and served as an industry liaison for the American Academy of Dental Sleep Medicine, and the American Thoracic Society. Ms. LaJoie is a member of the visiting faculty at Spear Education and The Pankey Institute. She provides hands-on instruction at Spear workshops with Dr. Jeff Rouse. Ms. LaJoie currently is a member of the editorial advisory board for *Dental Sleep Practice* magazine.

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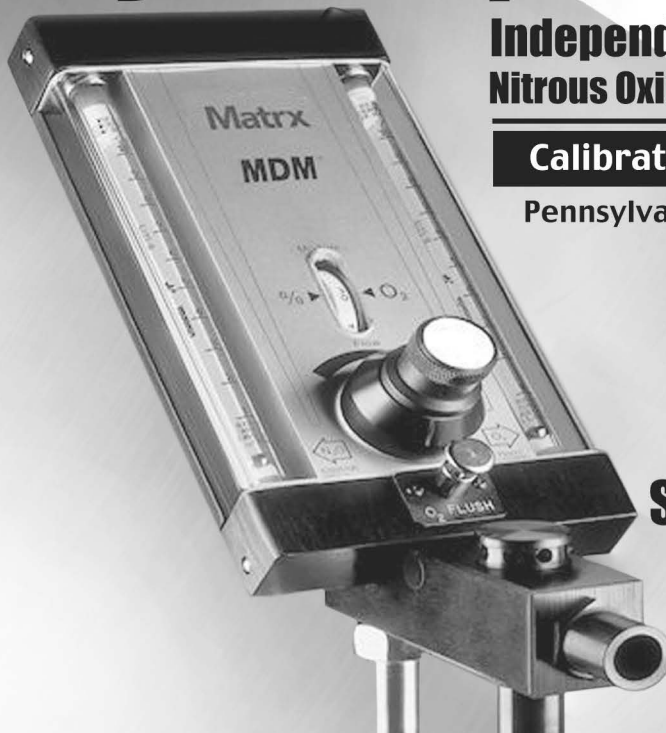
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All courses are held at **Blue Bell Country Club Clubhouse** in Blue Bell, PA. Includes all breaks, lunch and instructor handouts. Registration is 8:00 AM to 9:00 AM. Courses begin at 9:00 AM and conclude by 3:30 PM.

**\*\*Enter off Route 202 opposite the Montgomery Community College entrance. Tell them you are attending the dental meeting at the clubhouse. Clubhouse is straight back and on the left.**

**Six hours of CE credit will be given for each course.**

**All courses are acceptable for AGD credit.**

☐ **#3, Friday, January 17, 2020 -**

*Try THIS, instead of THAT, 2020*

☐ **#4, Friday, April 3, 2020**

*Current Concepts of Sleep Disordered Breathing*

Number of Attending Doctors	Number of Attending Team	Total Attending	Total Dollar Amount

**Total Cost**

## FEES

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**Non-Member Staff** - \$195



### Note:

*No refunds will be made for any reason. Late fee of \$50 will be assessed for registration within 7 days of any course. Doctors are not permitted to transfer admission to the seminars to any other doctor or team.*

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Team Names & Position: \_\_\_\_\_

Address: \_\_\_\_\_

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Doctor's ADA # \_\_\_\_\_

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UPPER DARBY, PA  
PERMIT NO. 34

Dinner Meeting - February 24, 2020  
Dr. Mark Wolff  
Please Note: this meeting will be held  
at Normandy Farms, Blue Bell

## REGISTRATION FORM

### *Distinguished Speaker Series*

**Monday, February 24, 2020 • Dr. Mark Wolff**

*SDF-How it Works, What are Its Risks and Benefits, and When to Use It!*

If you want to mail a check, please return this form with your check to:

MBDS PO Box 633 Green Lane, PA 18054-0633

Doctor Attending Menu Selection: ☐ Fish ☐ Chicken ☐ Vegetarian

Name: \_\_\_\_\_

Email: \_\_\_\_\_ Telephone: \_\_\_\_\_

Other Attendees: ☐ Fish ☐ Chicken ☐ Vegetarian

Name: \_\_\_\_\_

Name: \_\_\_\_\_

"Comp" meals may be used for this event but only for pre-registered meals.

Email: mbdsdr@comcast.net to verify that you are eligible.

\$49.00 per person Total Attending ( ) x \$49.00 - \$ \_\_\_\_\_

\$70.00 if **received** after 2/17/2020 or on-site.