

# Tufts University Dental Procedure Discount Policy by School

Updated Apr 19th 2022 by Dr. Maria-Constanza Torres

## **Policy Title: Tufts University Discount Policy by School**

**Purpose:** To identify the discounts being offered within the Dental School to Tufts University students as well as guidelines for each discount.

### **Pre-doctoral Student Discounts**

Students are not authorized to offer discounts to patients without written permission placed in the patient record by the Practice Coordinator.

For Digital Adjustment:

- Please add a note stating that the pt is a student at TUSDM and ask the PC to approve it.
- Once approved, send an email to Patient Registration Coordinator (PRC) of the Group Practice

### **Dental Student Discounts**

- **Dental Student treating Dental Student**

NO fees on:

- Diagnostic Exam
- Radiographs
- Prophylaxis
- Fluoride/Varnish Treatments
- Formative Cambra & Nutritional Counselling
- Occlusal Guard
- Bleaching trays only (w/o the material)
- Operative Procedures
- 50% discount on everything else, no cap

- **PG Resident treating Dental Students and other PG residents**

All treatment performed in the postgraduate area will be allowed the following discount:

- 20% on all procedures, no cap

- **Student or Resident treating Family Member**

All treatment performed in the undergraduate and postgraduate area will be allowed the following discount:

- 20% on everything, no cap

1. The related student/resident must perform the procedure in their assigned clinic location only.
2. No extra discount if the programs offer a discount already (i.e., Gift-in-Kind) are allowed.
3. All treatments must be based on a documented (in axiUm) full-history, exam (clinical and radiographic), diagnosis, and treatment plan. All consents to exam and treatment must be completed. Any over treatment or over prescription will be managed/treated within the context of the ethics and professionalism expected in our patient care areas.

### **TUSDM strictly prohibits certain activities:**

1. Students and residents who provide mouth guard and whitening trays to fellow students must abide by the TUSDM Code of Professional Conduct and only provide brand new guards and trays to students and residents. (Only one whitening guard or night guard per student for the entire time they are matriculating. One student cannot sit more than once for impression and fabrication).
2. Failure to abide by the policies and procedures will result in reporting to the Ethics, Professional, and Citizenship Committee.

### **Policy Compliance Monitoring and Enforcement**

The number of treatments performed on residents and students by residents and students will be monitored on a regular basis. All student records will be checked prior to graduation during the Clearance Process.

### **Potential Disciplinary Actions and Sanctions**

Members of the TUSDM Community who do not comply with this policy may be required to participate in additional training or be referred to the appropriate Ethics, Professionalism, and Citizenship Committee for potential disciplinary action.

### **Tufts University Employee Discount Policy - Tufts Dental School**

Effective January 1<sup>st</sup>, 2012: as part of the employee benefit package, all Tufts University employees are eligible for a 20% discount on dental services rendered at TUSDM. This 20% includes services in both the pre-doctoral (All Group Practices) and post-doctoral (Endodontics, Esthetics, General Practice Residency, Hygiene, Implants, Oral Medicine, Oral Surgery, Orthodontics, Pediatrics, Periodontics, Prosthodontics, and Temporomandibular Joint Disorder) clinics. This professional courtesy satisfies what the IRS deems to be a *Qualified Employee Discount*<sup>1</sup> and is considered to be a *Fringe Benefit* to the employee. Significantly, an *Employee Discount* that does not exceed 20% of the value of the service rendered is *excluded* and not considered wage income and is also exempt from taxation.

This is in conjunction with the current significant discounts for dental care provided at Tufts University School Dental Medicine.

An employee, as defined by the IRS Publication 15-B (2008) includes:

- A current employee,
- A former employee who has retired or left on disability,
- A widow or widower of an individual who died while an employee,
- A widow or widower of an employee who retired or left on disability,
- A leased employee who has provided services on a substantially full-time basis for at least a year, if the services are performed under your primary direction or control, or
- A partner who performs services for a partnership.

In addition, a spouse of a TUSDM employee is eligible for the 20% IRS *QUALIFIED EMPLOYEE DISCOUNT*. In general, any use by the spouse or a dependent child of the employee shall be treated as use by the employee.

Any use by the spouse or dependent child of an employee is treated as a use by the employee for purposes of the no-additional-cost services and qualified employee discount exclusions. The employee is considered the “recipient” of such a fringe benefit if the benefit is “used” by the spouse, dependent child or parent.

**Note: The amount of PC/*Employee Discount* exceeding 20% is subject to taxation<sup>2</sup> and will be reported to the IRS as wages to the employee.**

To receive this benefit, the following is required:

- The employee must display a current, valid Tufts University identification card at the time of treatment. TUSDM reserves the right to verify information.

1 IRC § 132(c)(1)(B)

2IRC § 61