

the cutting edge

— The Official Magazine of the Santa Clara County Dental Society —

Autumn 2026





the cutting edge

— The Official Magazine of the Santa Clara County Dental Society —

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SCCDS MISSION AND VISION

The mission of the Santa Clara County Dental Society is to assist our member dentists with their practice needs and to improve the oral health of our community. Our vision is to be the leader in providing innovative valuable services to our dentist members and in working to improve the oral health of the community we serve.

POLICIES

Editorial Content: It is the policy of SCCDS to accept articles in its magazine and website as vehicles for the fair sharing of information and opinion germane to and effective and useful for members in their practices. Members and vendors may submit articles. The Editor and Executive Director are authorized to reject an article if it is inappropriate, unnecessarily controversial, written in poor taste, self-promoting or inaccurate. Articles deemed questionable by our Editor and/or Executive Director may be reviewed by the Communications Committee and voted on, with a majority ruling. An author whose article has been rejected may assert their option to present to our Board of Directors for review and a final decision. Opinions published in The Cutting Edge shall be labeled as such and only represent the opinion of the author. SCCDS does not condone, reject, endorse or support published opinions. Members and vendors may author only one article per issue and no more than four in a year. Exceptions are members of the Communications Committee, the Executive Committee and committee chairs. Legislative articles must be reviewed by the Santa Clara County Members Political Action Committee and submitted by that committee chair. The article must be educational without taking a position. Photos must be originals taken and submitted by the author. If there is no provenance for the photo, permission must be received from the photographer or the photo will not be used. Staff and the Editor reserve the right to edit an article for grammatical and spelling errors, sentence or paragraph construction and length, remembering the goal of maintaining the message and tenor of the article.

Advertising Content: It is the policy of SCCDS to accept advertising in its printed publications and website as a service to members to inform them about services, opportunities and products germane to and effective and useful in their practices. Such advertising must be factual, dignified and adhere to the ethical guidelines for advertising established by the ADA Principles of Ethics and Code of Professional Conduct, the CDA and the advertising guidelines of the Dental Board of California. Advertising must be related to dentistry or provide a service or benefit to members. All advertisements submitted are subject to review by the Editor, Executive Director, or President. SCCDS reserves the right to accept or reject advertising for non-adherence to the Code or this policy. Such decisions will be non-discriminatory with regard to gender, religion, age, race or ethnicity.

Anti-discrimination: The Santa Clara County Dental Society is made up of members of diverse backgrounds and orientations. We are proud of our long tradition of mutual professional respect, tolerance and equality. We will always support our members and the communities we serve regardless of their race, country of origin, age, gender, religious background or sexual orientation. SCCDS is committed to fighting racism in all its forms. We are speaking out against all forms of violence, discrimination, xenophobia, racism, hate and harassment. We welcome dentists from all backgrounds as members and to be active in our association.



SCCDS - 1485 Park Ave., San Jose, California 95126
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SCCDS GENERAL MEMBERSHIP MEETINGS

2026 Speakers



October 8: "The Influence of Prosthetic Designs on Peri-implant Tissue Health" with Guo-Hao (Alex) Lin, DDS, MS



November 12: "Dentistry 2.0: See Earlier, Treat Smarter, Restore Beautifully" with Michael Miyasaki, DDS

2027 Speakers



February 11: "The All-on-Digital® Concept: Clinical Applications, Possibilities, and Limitations" with Periklis Proussaefs, DDS, MS



March 11: "Simplifying Digital Smile Design with the DDS Suite" with Christopher Pescatore, DMD



April 8: "Maxillofacial Trauma Management for General Dentists" with Gary K. Roberts, DDS



May 13: TBA



Fees:

Non-CDA member DDS: \$90; Non-DDS: \$55;
Life & Retired Members: In person - \$25/Online - Free

In-Person Attendance

SCCDS General Membership Meetings are prepaid for all current members. Hybrid meetings take place at the SCCDS office (1485 Park Ave., San Jose) and online via Zoom. In-person attendance is limited to the first 60 registrants. Please allow time for check-in and parking. In-person attendees enjoy cocktail hour, dinner, and a bonus Q&A session as a member benefit. Advance registration is required—register at sccds.org or call 408-289-1480 by the Tuesday before the meeting.

Online Attendance

Online events are hosted on Zoom, with a unique access link sent 24 hours before the event. If you don't receive the email, check your spam folder before contacting our office. The email will come from Zoom, not SCCDS. We recommend updating Zoom to the latest version and using a wired internet connection for the best experience. SCCDS is not responsible for technical issues related to Zoom, internet speed, or video quality. Online session starts at 6:30 PM. To receive CE credit, you must log in at the start time and stay for the entire program.

Continuing Education

These courses provide 2 units of Core/Live Continuing Education approved by the Dental Board of California. Keyword verification is required for credit.



Register now at sccds.org



We're Stronger Together: Finding Value, Belonging, and Community in SCCDS

by Shadi Kanaan,
Executive Director



Every profession relies on hard-earned expertise, but no dentist thrives in isolation. Clinical skill, sharp management, and great patient care form the bedrock of your daily operations. But it's the invisible network of peers, mentors, and trusted colleagues that truly sustains a long, fulfilling career. As we look at where modern practice is heading, one truth stands out above the rest: the absolute best return on your investment in organized dentistry is the community you belong to.

Your Home Within the Profession

Practice ownership can feel like an island. Between rising overhead, shifting regulations, and daily clinical pressures, it's easy to feel cut off. The Santa Clara County Dental Society is designed to be your professional home and your buffer against that isolation. At our events and committee meetings, you're surrounded by people who understand the exact hurdles you face every day, ready to celebrate your wins and help you troubleshoot your challenges.

Having SCCDS in your corner means you always have a trusted sounding board when navigating complex practice decisions, seeking clinical advice, or simply venting about the unique realities of dentistry. It turns a solo job into a shared journey, giving you the peace of mind that whatever comes up, you're backed by a dedicated community that walks the exact same path.

Where Real Relationships Drive Success

People often think of "networking" as awkwardly swapping business cards in a crowded room. At SCCDS, it's about building authentic, long-lasting relationships. The connections you make here frequently turn into lifelong mentorships, associate partnerships, smooth practice transitions, and genuine friendships.

We intentionally design our event calendar to create natural touchpoints for our members throughout the year:

New Member Dinner (September 27): Looking back at our early fall schedule, this gathering once again gave a warm welcome to the newest members of our dental family, bridging generations of experience and sparking immediate connections.

Holiday Party (December 3): Looking ahead, our annual holiday celebration is the perfect place to unwind, celebrate our collective wins,

and catch up with colleagues away from the operatory.

Events like these are a constant reminder that professional growth happens best face-to-face. Whether you're swapping tech recommendations over dinner or catching up with old friends, these personal bonds strengthen both your individual practice and our entire local dental community.

Staying Connected in a Digital World

In-person events are our foundation, but peer support shouldn't pause between dates on the calendar. In today's fast-paced environment, keeping the conversation flowing digitally ensures you always have immediate support when unexpected issues pop up. SCCDS gives you multiple digital avenues to tap into our collective wisdom whenever you need it:

- ✦ **WhatsApp Groups:** Jump into our chat groups for instant feedback from colleagues. We'd love to see more members take advantage of this!
- ✦ **Social Media Channels:** Follow our active feeds for timely local updates, event reminders, and spotlight stories.

Whether you need a quick recommendation for a specialist or want to stay up to date on regulatory shifts, these platforms make it effortless

to remain engaged right from your office or home.

Shaping the Future Through Leadership and Advocacy

Belonging to a community also means having the power to shape its direction. SCCDS thrives on the diverse talents and fresh perspectives of our members, and real engagement starts when you step into a committee or leadership role. Whether you're passionate about continuing education, legislative advocacy, peer review, or community outreach, there is a seat waiting for you at the decision-making table.

Serving on an SCCDS committee is one of the fastest ways to accelerate your own professional growth. Working side-by-side with fellow members on shared goals builds deep trust, expands your view of the industry, and positions you as an active leader across Northern California's dental landscape.

Expanding Our Circle: The Power of Peer Recommendation

Our collective voice is strongest when our membership is complete. As you experience the personal and professional dividends of being an SCCDS member, I ask you to share that value with the colleagues around you. Every single one of us knows a classmate, associate, or neighboring dentist who is navigating the daily grind alone, completely unaware of the support, camaraderie, and resources

waiting for them here.

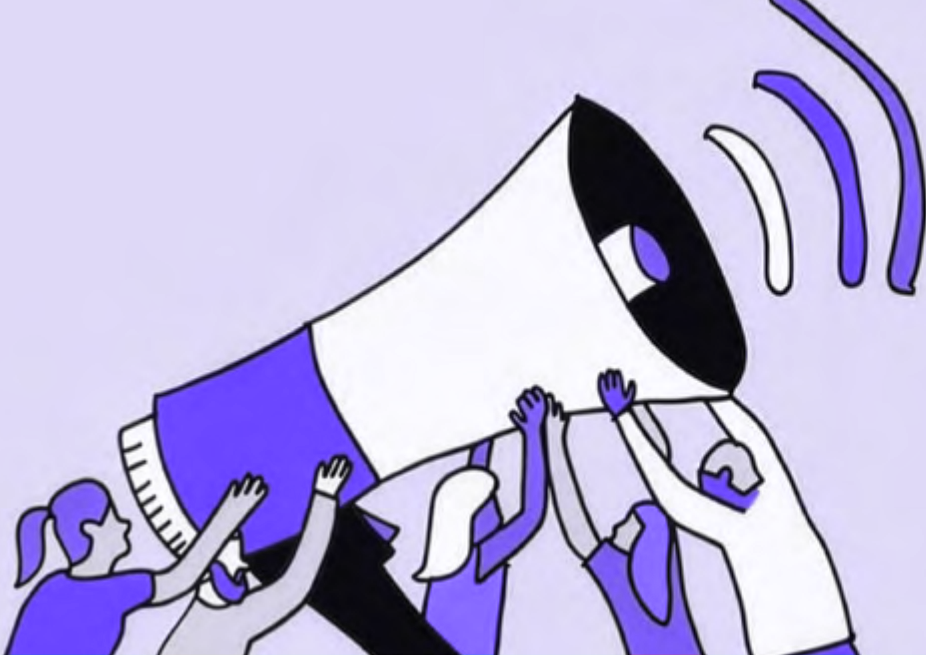
Reach out to your non-member colleagues and invite them to join you at an upcoming meeting or social event as your guest. Extending that simple invitation can completely change a colleague's career trajectory by bringing them into a supportive network that lightens the load of practice ownership.

Nurturing Relationships for the Long Haul

At the end of the day, the real value of your membership is built in the intentional follow-up after an event wraps up or a forum thread quiets down. Take the initiative with the peers you meet—grab a quick cup of coffee, send a text to check in after a tough week, or collaborate on a shared challenge.

Fulfilling careers aren't built in solitude; they're built through continuous, meaningful connections over time. Squeeze the absolute most out of everything your membership offers you: log on to CalDentalEd, jump into our WhatsApp groups, raise your hand for a committee, and keep building the lasting relationships that make SCCDS an incredible place to call home.

If you ever need anything or want to get more involved, I'm just an email or phone call away! 🌈



news & notes

Bay Area Dental Insurance Reform Task Force Takes Off

On July 30, 2026, SCCDS officially launched the Bay Area Dental Insurance Reform (BADIR) Task Force. Formed under Goal 2 of the Santa Clara County Dental Society's (SCCDS) 2026–2028 Strategic Plan, the task force aims to generate evidence-based, actionable policy recommendations for the California Dental Association (CDA) and the American Dental Association (ADA).

Chaired by Dr. Kayhan Mashouf and opened by Dr. Monica Wu, the inaugural evening meeting brought together regional dental leaders, board members, and staff to confront an increasingly challenging insurance environment that many practitioners say impedes high-quality patient care.

The creation of the BADIR Task Force exemplifies SCCDS's visionary leadership and proactive commitment to safeguarding both its members and the broader dental community. By taking the initiative to address systemic insurance challenges at the regional level, SCCDS is positioning itself as a forward-thinking advocate within organized dentistry. Rather than waiting for top-down solutions,

the society is actively creating a structured model of data collection, grassroots advocacy, and cross-regional collaboration—setting a powerful precedent for how local dental societies can drive meaningful, long-term policy reform across California and nationwide.

A System Under Strain: Pre-Meeting Survey Findings

A pre-meeting survey of regional dental leaders highlighted the urgency behind the task force's formation. While 90% of responding practices serve patient populations where 76–100% hold dental coverage, average provider satisfaction with commercial dental insurance stood at a low 4 out of 10.

Key Practice Concerns Identified:

- ♦ Low Reimbursement Rates: 90% of practices
- ♦ Low Annual Coverage Maximums: 80% of practices
- ♦ Claim Downgrades & Opacity: 60% of practices
- ♦ Administrative Burdens & Denials: 50% of practices

The survey results detailed how insurance hurdles directly impact health outcomes:

- ♦ 100% of surveyed practitioners reported that insurance limitations sometimes or frequently prevent patients from receiving recommended dental treatment.
- ♦ Practices report spending 5 to 40+ hours per week managing claim hurdles and administrative procedures.
- ♦ Financial pressure remains severe, with 33% of responding practices estimating annual write-offs exceeding \$100,000—including one local practice that reported \$176,795 in write-offs in 2025 alone.

Emerging Challenges: AI Automation and Claims Review

A major highlight of the meeting was an operational overview detailing the evolution of insurance claims processing.

Dr. Craig Pettengill outlined how carrier operations have shifted over time—moving from dentist-led peer reviews to offshore processing, and now

to automated AI platforms. While AI tools process claims significantly faster and cheaper, attendees noted that they reduce local clinical input and introduce concerns regarding algorithmic bias and diagnostic accuracy.

To ensure fair oversight, the task force emphasized policy initiatives such as mandating state requirements for licensed dentist reviews on contested or denied claims.

Key Strategic Objectives & Roadmap

The task force outlined several clear milestones to guide its work through 2027:

- ♦ July 2026 — Task Force Launch: Formally convene regional dental leaders, set meeting schedules, and archive initial survey findings.
- ♦ Late 2026 — Regional Outreach & Data Collection: Engage at least five Bay Area dental societies, conduct literature reviews, and gather member statements.
- ♦ 2026–2027 — Member Town Halls & Public Education: Host two annual town halls to improve insurance literacy and deploy patient-facing QR-code surveys in local dental practices.
- ♦ December 2027 — Policy Report Submission: Publish a comprehensive reform report with concrete legislative and regulatory recommendations and submit the report to CDA and ADA leadership.

Next Steps and Grassroots Advocacy

To turn discussion into structured

policy, Dr. Nick Nguyen outlined a member-driven submission process. Task force members will submit a 300-word statement detailing their experience alongside three concrete reform ideas. These entries will be synthesized into the task force's foundational policy report.

Simultaneously, grassroots advocacy efforts are moving forward:

- ♦ Legislative Engagement: Dr. Navneeta Choudhary and staff liaison Shadi Kanaan are coordinating outreach to discuss dental insurance reform directly with state representatives, including

an upcoming meeting with Assemblymember Marc Berman.

- ♦ Statewide Coordination: Dr. Robert Shorey will represent regional perspectives at upcoming statewide sessions on Denti-Cal/Medi-Cal adjustments in Sacramento.

By combining economic data, patient surveys, and legislative outreach, the Bay Area Dental Insurance Reform Task Force aims to build a modern, patient-centered benefit model that supports evidence-based oral healthcare. 🌈



Back row (L-R): Drs. Ankita Mota, Parastoo Parsa, Anne Murray, Robert Shorey, Dhruva Gurjar, and Jennifer Yau. Front row (L-R): Drs. Kayhan Mashouf, Mamta Desai, and Monica Wu. Members not pictured (alphabetical by last name): Ms. Pamela Carroll (Carroll and Co.), Drs. Navneeta Choudhary, Raul Contreras (Marin County Dental Society), Hieu Dang, Tiffany Hsu, Kevin Kai, Navita Kalair, Nick Nguyen, Craig Pettingill, Ms. Melinda Sciandri (Exec. Director, Southern Alameda County Dental Society) and Drs. Louis Tieu, and Vu Tran.



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Important Update: CDPH X-Ray Inspection Notices Are Now Being Sent by Email

SCCDS members may have recently received an email from the California Department of Public Health (CDPH), Radiologic Health Branch (RHB), regarding an X-ray inspection, compliance matter, or other regulatory notice. If you were expecting these types of communications to arrive by mail, you may be wondering whether an email notification is legitimate.

The answer is yes. CDPH's Radiologic Health Branch is increasingly using email as an official method of communication, including for matters related to its X-ray Inspection, Compliance & Enforcement (ICE) Section. The ICE Section is responsible for inspections and investigations involving the use of X-ray machines in California.

What This Means for Dental Offices

Historically, many dental practices became accustomed to receiving official CDPH correspondence through the U.S. Postal Service. As CDPH moves toward more electronic communication, an official notice from a CDPH email address should not automatically be treated as spam or a phishing attempt simply because it arrives electronically.

The transition to electronic communication is consistent with other changes already implemented by CDPH. For example, the Radiologic Health Branch has previously announced the use of email for certain certification and permit communications and encourages applicants to provide valid email addresses to facilitate faster

communication.

CDPH also routinely provides official regulatory information, notices and guidance electronically through its website.

How to Verify That an Email Is Legitimate

While these emails can be legitimate, practices should continue to use good cybersecurity practices before clicking links or providing information.

Look at the sender's email address. Official CDPH communications should originate from a @cdph.ca.gov email address. Be cautious of addresses that use similar-looking domains or contain additional words or characters.

Do not ignore the notice. If the email concerns an inspection, compliance issue, registration, or other regulatory matter, it may require action within a specific timeframe.

When in doubt, verify directly with CDPH. Rather than replying to a suspicious message or clicking an unfamiliar link, contact the Radiologic Health Branch using contact information published on the official CDPH website. For X-ray registration questions, CDPH lists XrayRegistration@cdph.ca.gov, while X-ray inspection and compliance matters are handled through the appropriate regional ICE office.

For Santa Clara County, the CDPH Radiologic Health Branch lists the county within Region 4, which can be reached at RHBXRayInspectionRegion4@cdph.ca.gov.

A Reminder for Practice Owners

Please make sure that your office's contact information and email address are current with CDPH and that staff responsible for regulatory compliance are monitoring the email account associated with your practice.

CDPH's X-ray ICE Section oversees requirements involving radiation-producing equipment, inspections, compliance and enforcement. Dental offices are responsible for maintaining appropriate radiation protection programs and complying with applicable California requirements.

Bottom line: If you receive an X-ray-related notice from an official @cdph.ca.gov email address, do not assume it is a scam simply because it was delivered electronically instead of through the mail. Take the notice seriously, verify the sender if necessary, and respond within any stated deadline.

SCCDS encourages members to bookmark the official CDPH Radiologic Health Branch website and use CDPH's published contact information whenever you need to verify a communication. 🌈

SCCDS Board of Directors Proposes Bylaws Updates

To better serve our membership and modernize our organizational governance, the Santa Clara County Dental Society Board of Directors has proposed a series of updates to our Bylaws. These revisions aim to clarify leadership roles, streamline election processes, and ensure robust legal protections for those serving our community. Below is a summary of the key changes proposed:

Enhanced Fiduciary Clarity

The language describing the Board of Directors has been updated to more clearly define their role as the Society's governing and fiduciary body. The revisions emphasize that directors must act in good faith and with the care an "ordinarily prudent person" would exercise.

Streamlined Election Procedures

Directors-at-Large: We have clarified the voting process for Directors-at-Large, explicitly stating that candidates

receiving the highest number of votes (plurality) will fill the available positions.

Electronic Participation: New sections have been added to Chapter V to formally codify the use of electronic voting and remote participation in meetings, ensuring our procedures remain consistent with California law.

Flexible Quorum Standards: The definition of a quorum for General Membership Meetings has been updated to 10% of voting members or 200 members, whichever is less. This change is intended to make the transaction of Society business more efficient.

Leadership Roles & Process

Past President Emeritus: The Bylaws now include provisions for the Board to appoint a "Past President Emeritus" to a one-year, non-voting advisory role at the Board's discretion.

Removal Processes: The language regarding the removal of Executive

Committee members, Directors-at-Large, and other representatives has been updated to ensure due process is clearly defined and consistent across all disciplinary actions.

Strengthened Indemnification

The sections regarding indemnification and insurance have been significantly expanded. These updates provide comprehensive protection to our agents, including directors, officers, committee members, and employees, against claims incurred while performing their duties in good faith on behalf of the Society.

These proposed changes represent our ongoing commitment to strong, transparent, and legally sound governance. We encourage all members to review the full document to understand how these updates support the continued success of the Santa Clara County Dental Society. 🏳️‍🌈



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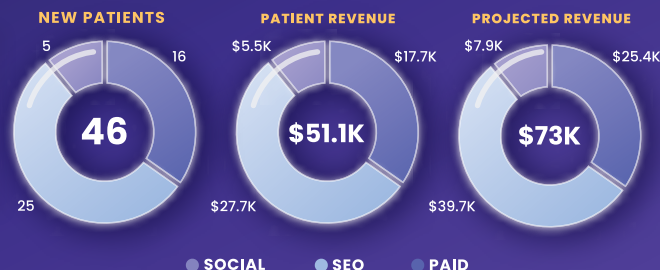
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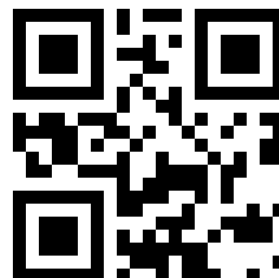
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Beyond the Chair

The Power and Purpose of Giving Back

In a region defined by rapid technological leaps, high overheads, and non-stop schedules, it is easy for dental practice to become an exercise in pure output. We move from operator to operator, balancing clinical precision with practice logistics, keeping our heads down in the daily hustle of Silicon Valley.

Yet, step back from the daily routine, and a fundamental truth remains: *Dentistry is, at its core, a service profession.*

While clinical excellence builds a thriving practice, community outreach is what truly builds a legacy. For members of the Santa Clara County Dental Society (SCCDS), giving back goes beyond just an act of charity. Volunteering is an invaluable

opportunity to reconnect with our original purpose, forge deeper peer connections, and tackle the significant oral healthcare disparities present right here in our own backyard.

Why Giving Back Matters

- ♦ **Reconnecting with "The Why":**
It is no secret that dental burnout is a real challenge. Clinical repetition, patient anxiety, and business management can take a toll over time. Volunteerism acts as a powerful reset button. Providing care to an underserved child or relieving pain for an unhoused neighbor strips away the administrative noise, leaving only the pure human interaction that drew most of us to healthcare in

the first place.

- ♦ **Strengthening Local Community:**
Ties - Silicon Valley is home to extreme economic duality. Miles away from global tech headquarters, thousands of local residents lack basic access to dental care. By stepping beyond our office walls, we fulfill a vital public health role, serving as an essential safety net for local families, refugees, and veterans.
- ♦ **Fostering Peer Camaraderie:**
Private practice can surprisingly feel like an island. Working alongside fellow SCCDS members, dental hygienists, and assistants at local volunteer events creates bonds that dinner meetings or virtual seminars simply cannot replicate. Shared

service builds genuine community among colleagues.

How to Get Involved: Volunteer Pathways Through SCCDS

Whether you have a few hours a year or want to establish a recurring monthly commitment, SCCDS and the Santa Clara County Dental Foundation (SCCDF) provide flexible ways to give back that match your availability.

- ✦ **Ongoing Clinical Care - CityTeam Dental Clinic:** Located in North San Jose, the CityTeam Dental Clinic provides essential care to individuals overcoming homelessness and toxic dependency.
 - ✦ The Commitment: Highly flexible; any time you can offer is gratefully welcomed.
 - ✦ The Scope: Services are provided at the volunteer dentist's discretion, ranging from basic hygiene and restorative fillings to extractions and simple prosthetics.
 - ✦ Impact: Restoring a smile for someone in recovery often serves as the crucial final step toward regaining self-esteem and re-entering the workforce.
- ✦ **School-Based Screenings - Give Kids A Smile & Healthier Kids Foundation:** Early intervention changes lives. Through annual initiatives like Give Kids A Smile (GKAS) and ongoing partnerships with the Healthier Kids Foundation, SCCDS dentists visit local elementary schools, Head Start programs, and community centers across Santa Clara County.
 - ✦ The Scope: Providing rapid

oral health screenings, applying fluoride varnish, and completing required California Kindergarten Oral Health Assessments (KOHA).

- ✦ Impact: Identifying rampant caries early prevents chronic absenteeism, allowing young children to focus on learning rather than dental pain.
- ✦ **Community Health Fairs & Local Care Events:** Throughout the year, SCCDS partners with local organizations and public representatives for events such as the Berman Community Health Fair, Tzu Chi Mobile Clinics, and health initiatives like the Hispanic Heritage Month Event in Gilroy or the Healthy Living Fair at Trinidad Episcopal Cathedral in San Jose.
 - ✦ The Scope: Providing oral health education, basic dental screenings, diagnostic X-rays, cleanings, and emergency care via mobile units.
 - ✦ Impact: Delivering immediate care and oral health literacy directly to marginalized populations who face severe barriers to traditional healthcare access.
- ✦ **Supporting the Santa Clara County Dental Foundation (SCCDF):** If clinical scheduling makes on-site volunteering difficult, supporting the SCCDF offers another meaningful way to contribute. Founded in 2005, the Foundation funds community outreach programs and coordinates care for individuals referred by partner organizations like the Salvation Army, Family Wellness Court, and local homeless shelters.

SCCDF also raises funds to support initiatives like Silicon Valley Healthy Smiles, a large-scale event that provides free oral health care to underserved members of our community.

- ✦ The Commitment: Flexible opportunities are available via SCCDF.com. Financial support is also gratefully accepted.
- ✦ Impact: Since its inception, SCCDF volunteers and donors have delivered hundreds of thousands of dollars in donated care to local residents in desperate need.

Taking the First Step

Volunteering through SCCDS / SCCDF doesn't require overhauled schedules or massive sacrifices of personal time. A single morning spent screening elementary students or a half-day shift at a community clinic can change the trajectory of someone's health.

As dentists, our skills are unique, highly specialized, and transformative. By bringing those skills to the broader Santa Clara community, we restore dignity, relieve suffering, and strengthen the fabric of the community we call home.

Volunteers are urgently needed. Please scan here to sign up today.



What I Wish Every New Dentist Knew About the First Five Years

by Laura Phillips, E.A.,
CEO of The Phillips
Group



Dental school prepares you to diagnose, treat, and care for patients. It cannot possibly prepare you for every financial decision that arrives once your professional career begins.

During the first five years, those decisions tend to come quickly: evaluating an employment agreement, understanding a compensation formula, choosing benefits, managing student loans, saving for retirement, planning for taxes, and perhaps considering practice ownership. Each choice may appear to stand alone, but they are closely connected. The way you are paid affects your cash flow. Your cash flow affects how you manage debt. Your debt and fixed expenses influence whether you can comfortably change jobs, reduce your schedule, or pursue ownership.

After more than 20 years of working alongside dentists at different stages of their careers, I have noticed that the strongest financial outcomes rarely result from one brilliant decision. More often, they begin with a few sound, sometimes unglamorous habits established early.

Here is what I wish every new dentist understood about those first five years.

How You Are Paid Matters

Compensation in dentistry can be surprisingly difficult to compare. An offer may include a daily guarantee, a percentage of production, a percentage of collections, or some combination of these. The highest number on the page is not necessarily the best offer.

If compensation is based on production, what happens when treatment is adjusted or written off? If it is based on collections, how long does the practice typically take to collect? Are laboratory expenses deducted before compensation is calculated? How are hygiene exams, radiographs, remakes, refunds, and uncollected balances handled?

Benefits also have real economic value. Health insurance, paid time off, continuing education, professional dues, malpractice coverage, and retirement contributions can materially change the value of an offer. One position may advertise a higher percentage but provide few benefits and deduct certain expenses. Another may have a lower headline number but offer steadier scheduling, stronger benefits, and more predictable income.

Employment status matters as well. Being treated as an employee versus an independent contractor affects taxes, withholding, benefits, and administrative responsibilities. Importantly, worker classification is based on the facts of the working relationship, not simply the label written into an agreement.

Before accepting a position, ask for examples showing how compensation

is calculated. Review the entire agreement, including termination provisions and other obligations, with professionals familiar with dental employment. The goal is not merely to negotiate a larger number. It is to understand what that number means.

Give Every Dollar a Job Before Your Lifestyle Expands

A dentist's first substantial paycheck can feel like a finish line. In reality, it is the beginning of a new set of responsibilities.

beyond today.

A useful system does not have to be complicated. Start by identifying essential living expenses and minimum debt payments. Establish an appropriate cash reserve. Account for taxes that are not already being withheld. Automate retirement savings and other priorities. Then decide how much can comfortably support discretionary spending.

The same principle remains valuable long after the first five years. When income increases—or a practice experiences an unusually strong year—

Career plans matter, too. A dentist pursuing qualifying public-service work may evaluate repayment differently from someone entering private practice or planning to buy a business.

Liquidity also matters. Sending every available dollar to debt may save interest, but it can leave a dentist without the cash to handle an emergency or pursue an unexpected opportunity. Conversely, carrying high-cost debt indefinitely while increasing discretionary spending can quietly undermine financial progress.

Retirement should be considered

"The financial habits formed early in a dental career can shape decades of flexibility, security, and opportunity."

Gross compensation is not the same as spendable income. Taxes, insurance, student loans, professional expenses, retirement savings, and emergency reserves all compete for the same dollars. Without a plan, it is easy for lifestyle commitments to expand until even a strong income feels restrictive.

This is not an argument against enjoying the rewards of a demanding profession. It is an argument for preserving choices. A large mortgage, expensive vehicle payments, and other fixed obligations may be perfectly manageable today. But they can make it harder to leave an unsuitable job, take parental leave, move to another community, reduce clinical hours, or accumulate the cash needed for ownership. The point is simply to think

deciding in advance where the additional cash should go can prevent temporary success from becoming permanent overhead.

Treat Student Loans, Saving, and Retirement as One Plan

New dentists are frequently told either to eliminate student loans as quickly as possible or to make minimum payments and invest everything else. Both approaches can be reasonable in certain circumstances, but neither is universally correct.

The better approach begins with understanding the loans themselves: whether they are federal or private, their interest rates, available repayment options, and any benefits or protections that could be lost through refinancing.

alongside debt repayment, not postponed until every loan disappears. If an employer offers a contribution or match, understand it. Even without a match, beginning with a manageable contribution can establish a valuable habit. The early amount does not need to be impressive; consistency matters.

Rather than asking, "Should I pay debt or save?" ask a more useful set of questions:

- ✦ Which obligations carry the greatest cost or risk?
- ✦ What employer benefits are available?
- ✦ How much liquidity do I need?
- ✦ Which choices preserve future flexibility?
- ✦ Can I make meaningful progress on

Continued on page 22

several priorities at once?

The mathematically perfect plan is not useful if it is too rigid to follow. A coordinated and sustainable plan usually serves a dentist better than an all-or-nothing strategy.

Protect Your Most Important Income-Producing Asset

Early in a career, a dentist may not yet have substantial investments or practice equity. What that dentist does have is potentially decades of future earning power.

That earning power depends heavily on personal health and the ability to practice. Dentistry can be physically demanding, making disability coverage an important part of financial planning. Policy definitions, exclusions, waiting periods, benefit periods, and limitations can be more important than price alone. Health insurance, professional liability insurance, and - when others depend on the dentist's income - life insurance also deserve consideration.

Insurance should not be treated as a one-time purchase. Coverage that was appropriate during residency or the first associate position may no longer fit after marriage, children, ownership, higher income, or the addition of business debt.

The purpose of risk planning is not to prepare for every imaginable event. It is to prevent one serious event from undoing years of otherwise responsible financial decisions.

Plan for Taxes Before Filing Season

One of the most important

distinctions in financial planning is the difference between tax preparation and tax planning. Tax preparation reports what has already happened. Tax planning looks forward while there is still time to make informed decisions.

A dentist receiving a regular paycheck may have income taxes withheld but still need adjustments when compensation rises, bonuses are paid, or there are other sources of income. Independent contractors, partners, and business owners may need to make estimated payments during the year. Waiting until the return is prepared to discover an underpayment can create an avoidable cash-flow problem.

Business entities also deserve careful consideration. Forming a corporation or making an S corporation election does not automatically produce tax savings. The right structure depends on income, ownership, payroll, benefits, administrative costs, state law, and future plans. For example, an S corporation shareholder who performs services for the business generally must receive reasonable compensation before taking non-wage distributions. There is also no universal salary percentage that works for every dentist.

The same care should be applied to deductions. A tax deduction reduces taxable income; it does not make a purchase free. Buying equipment solely to obtain a deduction can still leave the practice with less cash and an asset it did not truly need.

Effective planning often involves periodic projections during the year,

especially after a major change in compensation, ownership, marital status, investments, or practice performance. The goal is not simply to reduce this year's tax bill. It is to make decisions that support the dentist's broader financial and professional objectives.

Prepare for Ownership Before Deciding Whether It Is Right for You

Practice ownership can be a powerful path to autonomy and long-term wealth, but it is not the only definition of a successful dental career. Some dentists thrive as owners; others prefer associateships, partnerships, group practices, or DSO-supported environments.

The best time to prepare for ownership is before an opportunity appears. Preparation preserves the choice without requiring a commitment. That means maintaining healthy credit, building liquidity, managing personal fixed expenses, and keeping financial records organized. It also means learning the language of practice economics: production, collections, adjustments, overhead, operating cash flow, debt service, capital expenditures, and owner compensation.

When evaluating a practice, the purchase price is only the beginning. A buyer must also consider the cash required to operate the practice, make loan payments, replace equipment, compensate the dentist, pay taxes, and manage an unexpected decline in revenue. A practice can appear profitable on paper while producing less usable

cash than expected.

Learning these concepts is valuable even for dentists who never become owners. The same knowledge helps associates evaluate compensation, partners understand distributions, and established owners prepare for refinancing, transition, or an eventual sale.

Build the Team Before the Transaction

Dentists routinely collaborate with specialists because complex care benefits from different areas of expertise. Financial decisions deserve the same

approach.

An accountant or tax professional, attorney, financial adviser, insurance professional, and lender may each see a different part of the picture. Their advice is most useful when it is coordinated. A recommendation that makes sense from a tax perspective may conflict with a lending goal, employment agreement, retirement strategy, or personal need for liquidity.

Build those relationships before signing an employment agreement, purchasing a practice, forming a partnership, or making another difficult-

to-reverse decision. Good advice is usually most valuable whilst there are still choices available.

The goal of the first five years is not to predict an entire career or optimize every dollar perfectly. It is to build enough knowledge, resilience, and flexibility to choose the next step well. And for dentists who are already beyond year five, it is not too late to revisit these fundamentals. Every major career transition creates another opportunity to strengthen the financial foundation beneath the work. 🌈



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California Website Tracking Litigation: What Dental Practices Need to Know About CIPA

by SCCDS Staff

If you own or manage a dental practice in California, you probably think of privacy in terms of HIPAA: protecting patient charts, medical records, insurance information, and other health data. But there is another privacy issue that may be hiding in your website.

California plaintiffs' attorneys are increasingly challenging the way businesses use website tracking tools. These lawsuits can involve ordinary technologies such as advertising pixels, analytics, session-recording software, and live-chat tools. The legal theory behind many of these cases relies on the California Invasion of Privacy Act (CIPA), a law originally enacted in 1967, long before websites, cookies, or online appointment forms existed. That does not mean every tracking tool violates CIPA. The law is still evolving, and courts have reached different conclusions in different cases.

For dental practices, however, the message is simple: Know what your website is collecting, know where that information is going, and make sure tracking tools aren't collecting information before they should.

Why Dental Practices Should Pay Attention

Website-tracking lawsuits have become a significant source of privacy litigation in California. CIPA allows private lawsuits, and the statute provides statutory damages of the greater of \$5,000 per violation or three times actual damages for covered violations. That does not mean every website visitor automatically creates a \$5,000 liability. Courts still have to determine whether a violation occurred, what constitutes a violation, whether the plaintiff has standing, and whether other defenses apply.

Nevertheless, the potential cost of defending a lawsuit or responding to a demand letter can be substantial. For example, a \$3.85 million class settlement in 2026 resolved allegations involving tracking technologies on the Los Angeles Times website and mobile app. The settlement did not establish that the defendants were liable. The important point for a dental practice isn't the size of that particular settlement. It's that website tracking has become a serious litigation issue.

What Does CIPA Have to Do With a Website?

There are two CIPA theories that are particularly important in website-tracking cases.

1. "Wiretapping": Section 631 - Think of this as the content side of the issue.

Plaintiffs may argue that a third-party technology company is

effectively listening in on a conversation between a website visitor and the website.

For example, imagine a prospective patient visits your website and types:

"I have severe pain in my lower right molar and need an emergency appointment."

If a third-party recording or chat system receives that information before the visitor has agreed to the technology, a plaintiff could argue that the third party improperly intercepted the communication. That doesn't mean the claim will necessarily succeed. The specific technology, data flow, consent, and relationship between the practice and vendor all matter.

Why consent timing matters

A particularly important case is *Javier v. Assurance IQ*. In that case, the Ninth Circuit allowed a CIPA wiretapping claim to proceed where a third-party recording tool allegedly transmitted information while a person was completing an online form before the person was asked to consent.

The practical lesson is important:

Getting consent after information has already been transmitted may not fix the problem.

2. "Pen Registers": Sections 638.50–638.51 - This is a different type of claim. A traditional pen register records information such as numbers dialed on a telephone. Plaintiffs in modern website cases argue that certain online

tracking technologies can perform a similar function by collecting information about a visitor's digital communications, such as IP addresses or other routing and addressing information.

Exactly what website information qualifies is still being litigated, and an important California appellate case could soon provide additional guidance.

An Important Case to Watch

California's Court of Appeal is considering *Variety Media, LLC v. Superior Court*, a case involving CIPA's pen-register provisions and website tracking. The court has issued a tentative ruling indicating that CIPA's pen-register provisions can apply to internet communications. At the same time, the tentative ruling says that collecting a visitor's IP address by itself is not enough to establish a pen-register violation. Oral argument was scheduled for August 25, 2026, and a final opinion remains pending.

Because the ruling is still tentative, it should not be treated as settled law. But the case could significantly affect website-tracking lawsuits in California. The importance of the case is illustrated by other courts waiting for California appellate guidance before moving forward with related CIPA litigation.

Which Website Features Should You Check?

Not every website feature creates the same level of concern. But these are

good places to start.

♦ Advertising and Analytics Tools

Tools such as the Meta Pixel and Google Analytics or advertising tags can send information from a visitor's browser to outside companies. Depending on how they are configured, they may transmit things such as:

- ♦ the page a visitor is viewing;
- ♦ actions taken on the page;
- ♦ device information; and
- ♦ network-related information such as an IP address.

Your web developer should verify what your particular installation actually sends.

♦ Session-Recording Tools

Tools such as Hotjar and FullStory can record or reconstruct how visitors interact with a website. They may capture:

- ♦ mouse movements;
- ♦ scrolling;
- ♦ clicks;
- ♦ page navigation; and, depending on configuration,
- ♦ information entered into forms.

A dental practice should make sure sensitive form fields are properly excluded or masked. Defense decisions have also shown that session-replay technology does not automatically equal illegal wiretapping. Courts look at how the technology actually works and what information it receives.

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♦ Live Chat and AI Chatbots

Chat systems deserve special attention because patients and prospective patients may volunteer sensitive information. For example: "My tooth is swollen, I've had a fever, and I need to see someone today." If a third-party chat provider receives, records, or stores that conversation, you should know exactly where the information goes and what the provider does with it.

♦ Tracking That Starts Before Consent

This is one of the most important things to check. If a visitor arrives at your website and tracking scripts immediately start sending information to third parties before the visitor has

seen or interacted with your consent banner, that may increase CIPA risk. A banner that appears on the screen does not necessarily mean tracking has been blocked. The underlying technology has to be configured so that the applicable trackers actually wait.

HIPAA, CCPA, and CIPA Are Not the Same Thing

Dental practices often hear about HIPAA and assume that it covers everything involving patient privacy. It doesn't.

♦ HIPAA

HIPAA protects certain Protected Health Information (PHI) handled by covered healthcare organizations and their business associates. Simply visiting

a dental website or clicking "Dental Services" does not automatically create HIPAA PHI. On the other hand, information a person submits through an appointment or contact form about a health condition may raise HIPAA issues, depending on the circumstances.

♦ CCPA/CPRA

California's consumer privacy laws apply to businesses that meet specific statutory requirements, including certain revenue and data-processing thresholds. Many small dental practices may fall outside the CCPA's definition of a covered business, depending on their circumstances.

♦ CIPA

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activities such as interception of communications, recording, and certain types of electronic tracking. Unlike the CCPA, its private causes of action do not use the same business-size and revenue thresholds.

So a website issue might be:

- outside HIPAA;
- outside the CCPA; and
- still potentially the subject of a CIPA lawsuit.

What About California SB 690?

California lawmakers are also considering changes that could significantly affect website-tracking lawsuits. As of August 25, 2026, Senate Bill 690 remains pending and is on the Assembly's third-reading file. The bill was substantially narrowed earlier this year. In its current form, it would eliminate the private right to sue over certain website, online-application, and mobile-application pen-register claims under CIPA §638.51. It would not eliminate private lawsuits based on CIPA's wiretapping provision (§631) or its confidential-communications recording provision (§632).

The current bill also contains a provision that could apply retroactively to certain pending pen-register claims. Because SB 690 has not yet become law, dental practices should continue to evaluate their current website practices under existing CIPA law.

Four Practical Steps for Your Dental Practice

You don't need to become a privacy lawyer to take sensible precautions.

1. Make Sure Tracking Waits for Consent:

If you're taking a conservative approach to CIPA risk, configure your

website so that non-essential tracking tools don't start collecting information until the visitor provides consent. That includes, where appropriate: advertising pixels; analytics tools; session-recording software; and other non-essential third-party trackers.

Most importantly, test it. Don't simply ask whether you have a cookie banner. Have your web developer verify that the underlying scripts aren't sending information before consent.

2. Find Out What Is Actually Running on Your Website:

Ask your web developer or marketing company to perform a complete website tracking audit. Look for:

- old advertising pixels;
- unused analytics tools;
- abandoned chat software;
- session-recording tools;
- third-party forms;
- embedded videos or widgets;
- and other scripts that send information outside your website.

Then ask:

- What information does each vendor receive?
- When does it receive it?
- Does it receive information directly from the visitor's browser?
- Does it capture information entered into forms?
- Does it use the information for its own purposes?

Don't rely solely on the website's source code. A network-level test can show what information is actually being transmitted.

3. Minimize Sensitive Information:

If you use session recording, analytics, chat, or advertising technology,

configure those systems to collect as little sensitive information as possible. For example:

- mask appointment-form fields;
- exclude free-text health information fields;
- disable unnecessary tracking;
- remove unnecessary URL parameters;
- and limit what is sent to advertising platforms.

Server-side tagging can also help in some situations by allowing information to be filtered or minimized before it is sent to third-party vendors. But server-side tracking is not a guaranteed CIPA solution. You still need to evaluate what information your website receives and what you subsequently send elsewhere.

4. Keep Your Privacy Policy Accurate

Your privacy policy should match what your website actually does. Review it periodically to make sure it accurately describes:

- the types of information collected;
- cookies and tracking technologies;
- third-party services; how information is used;
- relevant disclosures;
- and available privacy choices.

A privacy policy doesn't eliminate CIPA risk, but an inaccurate policy can create additional problems.

What Tools Can Help?

Technology can make the process easier, but no software product automatically makes a website "CIPA compliant."

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Consent Management Platforms

Examples include:

- OneTrust/CookiePro;
- Usercentrics/Cookiebot; and
- Termly.

These platforms can help identify trackers and control when certain technologies load.

Website and Privacy Auditing Tools

Tools such as Privado.ai and Google Tag Manager's server-side tagging architecture can help developers identify scripts, inspect data flows, and reduce unnecessary information being sent to third parties. The important thing is how these tools are configured, not simply whether you have installed one.

What If You Receive a CIPA Demand Letter?

Don't ignore it. Don't immediately respond yourself, either.

Instead:

- Notify your cyber/privacy liability, professional liability, and any other potentially applicable insurance carriers according to your policy requirements.
- Contact a California attorney experienced in privacy litigation.
- Preserve relevant website, vendor, and tracking information.
- Have counsel evaluate the specific technology and allegations before making changes or responding.

A lawyer can determine whether the claim actually fits the CIPA provision being cited and whether defenses may apply.

The Bottom Line for Dental Practices

California website-tracking litigation is a real concern, but the law is not as simple as "cookies equal wiretapping."

Courts are still deciding how a decades-old privacy statute applies to modern websites. Some plaintiffs have survived early challenges, while defendants have also won important cases.

The most sensible approach is to understand your own website.

- Know what is running.
- Know what information it collects.
- Know where that information goes.
- Make sure sensitive information isn't unnecessarily captured.

If you're taking a conservative approach, prevent non-essential tracking from transmitting information before consent.

A website privacy review doesn't have to be complicated. Start by asking your web developer or marketing agency for a complete list of every third-party

script, pixel, widget, analytics service, and tracking technology running on your website, making sure to find out exactly what each one sends and when.

For practices that receive a CIPA demand letter, or that discover potentially sensitive information is being transmitted to third parties, involve qualified California privacy counsel before deciding how to respond.

Disclaimer: *This article provides general educational information regarding website technology and legal risk management. It does not constitute formal legal advice. Dental practice owners should consult qualified California privacy counsel to evaluate their specific website configurations, vendor relationships, data flows, and potential CIPA exposure.* 🇺🇸



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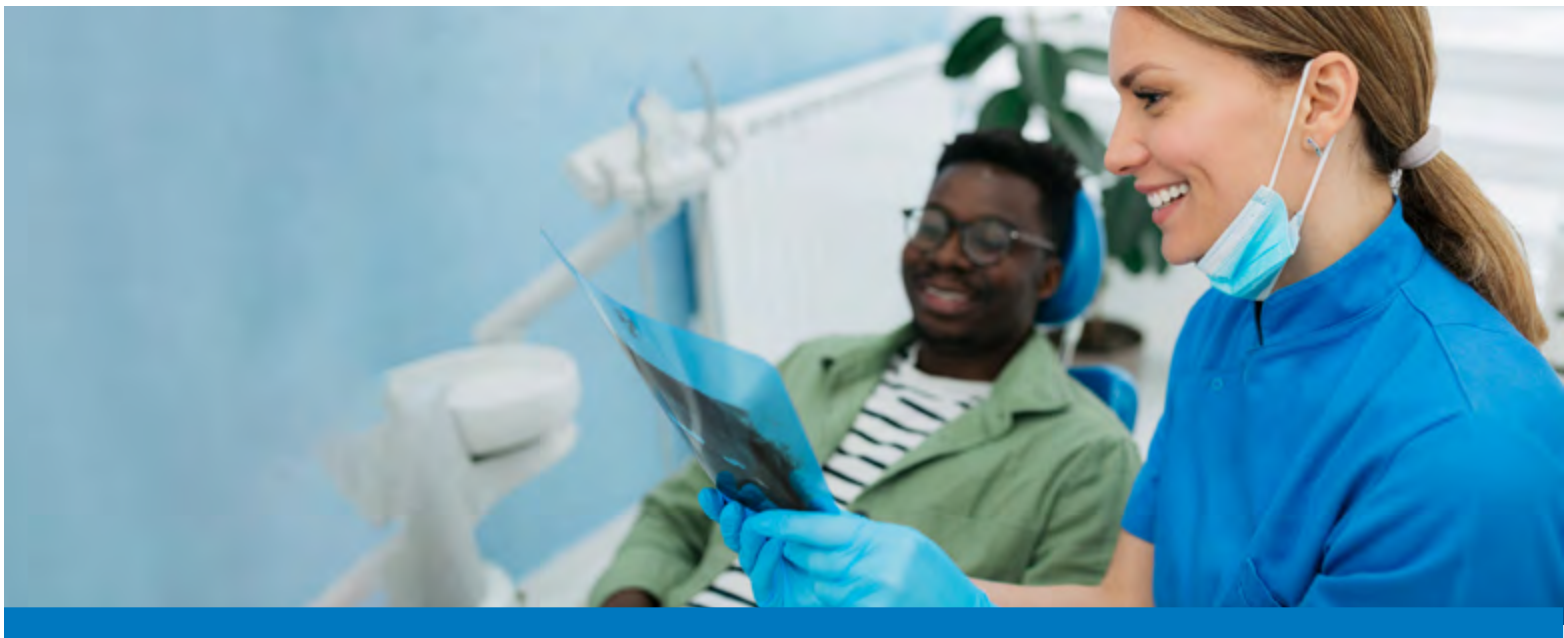
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Your Tax Return Is Not Your Tax Plan: 5 Year End Decisions Dental Practice Owners Should Review

by Sheri Pan, CEO & Founder @ Pantheon Wealth Planning | CFP®, Masters in Taxation



As the year winds down, you probably have plenty competing for your attention—patients trying to use their benefits, staff schedules, payroll, equipment decisions, holiday plans, and everything else that comes with running a practice. Financial planning can easily become one more item on the year-end checklist.

But year-end planning does not have to start with which equipment or car to buy. It's better to start with bigger questions like:

Are the decisions you're making for your practice also supporting what you want personally?

Your tax return primarily records what has already happened. Proactive Planning gives you an opportunity to look at the decisions that are still ahead. For a dental practice owner, those decisions are often connected across four areas:

Practice → Personal → Investments → Exit

They are not separate financial conversations. They are all part of the same picture. Here are five questions worth reviewing before the year comes to a close.

1. Is Your Retirement Plan Still the Right Fit for Your Practice?

Many practices establish a retirement plan and then leave the basic structure unchanged for years. But your practice does not stay the same.

Revenue may grow. Your team may get larger. Employee demographics can change. Your income may change. Your personal retirement goals may evolve as well. That makes year-end a good time to ask whether your current retirement plan still fits the practice today.

A traditional 401(k) may continue to work well. In other situations, it may be worth exploring features such as profit-sharing or whether a cash balance plan fits alongside an existing retirement plan.

Rather than asking only: "How much can I contribute?"

A better question may be: "How does this retirement plan fit my practice, my employees, my cash flow, and my personal retirement goals?"

This is one area where coordination among your financial professional, CPA, and retirement plan administrator can be especially valuable.

2. Do You Know What the Cash in Your Practice Is For?

If your practice is profitable, you're probably generating a healthy amount of cash — but not all of that cash has the same job.

Some of it covers normal operating expenses. Some is set aside for taxes. Some is earmarked for new equipment, technology, hiring, debt payments,

or an upcoming investment in your practice. And some of it may eventually be available for you. Instead of looking at one big number sitting in your practice bank account, try giving that money different jobs.

Ask yourself: What does this cash need to accomplish over the next 6 to 12 months?

That one question can make your decisions around distributions, retirement contributions, major purchases, and personal investing feel a lot more intentional.

3. Are Taxes Driving the Decision—or Supporting It?

Year-end naturally brings up conversations about taxes. Equipment

purchases. Retirement contributions. Charitable giving. Business expenses. Timing income and expenses.

Tax considerations matter, but they probably should not be the only reason you make a financial decision.

If your practice does not really need something, buying it simply because it may create a deduction is still spending money.

Start with the business or personal goal first.

- ♦ Does this decision make sense for your practice?
- ♦ Does it fit your cash flow?
- ♦ Would you still want to do it without the potential tax benefit?

Once you answer those questions, you can work with your tax professional to

understand how the tax rules may affect the decision.

The goal is not simply to find one more deduction before December 31. It is to make thoughtful decisions while there is still time to coordinate them.

4. How Much of Your Financial Life Depends on the Practice?

For many dentists, the practice eventually becomes one of their largest financial assets. That can be easy to overlook. You may also have retirement accounts, investments, real estate, savings, and other assets. But a meaningful portion of your overall financial picture may still depend on one business—and on your continued ability

Continued on page 36



to produce dentistry.

That makes it important to periodically step back from your investment portfolio and look at the bigger picture.

Ask yourself: “If I put my practice and personal assets on one page, what would my entire financial picture actually look like?”

That broader view can help you see whether your practice, personal savings, investments, debt, and long-term goals are moving in the same direction.

5. What Do You Want the Practice to Do for You Five Years From Now?

You do not have to be ready to sell your practice before thinking about an eventual transition.

A better question may be:

“What role do I want this practice to play in my life five years from now?”

Maybe you want to continue growing.

Maybe you want to work fewer clinical days.

Maybe you want to bring in an associate or potential partner. Or perhaps you simply want the option to step away someday, even if you have no intention of doing so anytime soon.

Those future choices can influence decisions you make today about staffing, profitability, systems, debt, retirement savings, personal investing, and how dependent the practice is on you.

An exit plan does not have to begin with a sale date. It can begin with creating more choices.

Think Beyond December 31

There will always be another tax

deadline, another equipment purchase, another retirement-plan limit, and another year-end checklist. The bigger opportunity is to connect those individual decisions.

Practice. Personal. Investments. Exit. They are not four separate financial lives. They are one.

So before the year ends, consider asking yourself—and discussing with your financial, tax, and other professionals—one simple question:

“Are the financial decisions I’m making today moving me toward where I ultimately want to go?”

That is the value of planning: not simply looking backward at what happened this year, but using today’s decisions to create more options for the years ahead. 🇺🇸



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Lin, DDS, MS**



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General Membership Meeting 2027 Speakers



**February 11: "The All-on-Digital®
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**March 11: "Simplifying Digital Smile
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