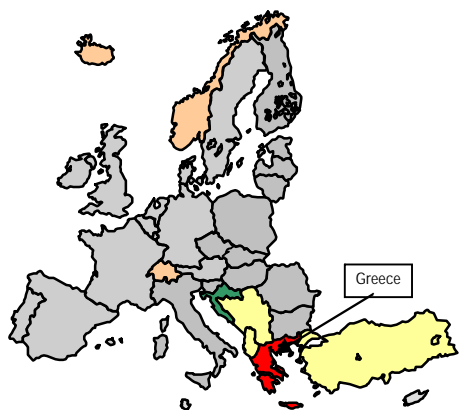


Greece



Date of last revision: 1st October 2008

In the EU/EEA since	1982
Population (2008)	11,214,992
GDP PPP per capita (2007)	€24,596
Currency	Euro
Main language	Greek

General healthcare is provided by a complex mixture of private practitioners, social security organisations and, since 1983, of a basic state-funded national health service. Oral healthcare, besides preventive services offered free by NHS clinics to all children, is almost entirely provided by private practitioners, with patients paying the total cost of care. Indeed, one third of total private healthcare expenditure is on oral health, and about 80% of dentists are in private practice.

Number of dentists:	14,126
Population to (active) dentist ratio:	794
Members of Dental Association:	100%

There are only two recognised specialties (Orthodontics and Oral and Maxillofacial Surgery) but there are many other specialists in private practice. The only auxiliaries are dental technicians and a limited number of chairside assistants. There is a single national association, the Hellenic Dental Association (HDA), to which all dentists must belong through their registration with the Regional Dental Society. Continuing education is not mandatory in practical terms & is organised by the HDA and the dental societies in various fields and specialisations.

Government and healthcare in Greece

Geographically, Greece is a very rural and mountainous country, but the population is urbanising rapidly, with over 4 million people (nearly half the population) living in the capital, Athens.

The Constitution of 1975, which was twice revised (in 1986 and 2001), introduced a Presidential Parliamentary Republic form of Government:

- ✚ Legislature is exercised by the Parliament and the President of the Republic.
- ✚ The Executive is exercised by the President of the Republic and the Government.
- ✚ Judicial function is exercised by Courts. Decisions are executed in the name of Greek people.

The President of the Republic is elected by the Parliament. Members of the Parliament, who are elected directly by the citizens, cannot be less than 200 or more than 300.

Through the revision of 2001, the responsibilities of the President of the Republic were curtailed to a significant extent, whereas decentralisation was reinforced. Regional organs of the State have general decisive competency for the affairs of their region - whereas central organs of the State lead, coordinate and control the legitimacy of the actions of the Regional organs.

It is important to add that the Constitution provides for the participation of Greece in International organisations and the European Union, as well as the superior effect of such organisations' legislation.

So, Greece possesses a Constitution which enjoys political and historical legitimacy, is modern, is adapted to international developments, and despite possible reservations on particular issues, provides a satisfactory institutional framework for Greece in the 21st century.

There are many small islands in Greece, which makes the planning of many services more difficult. There are 13 regions but no regional governments and many services are provided locally by 54 prefectures, each headed by an elected prefect and with a public health department. There are also several layers of regional administration, each with different legal responsibilities. Access to health services has been a constitutional right since 1975.

Healthcare in Greece is provided by a complex mixture of social security organisations and since 1983, a basic framework of state-funded national health services has been established. The laws which established and modernized the National Health System (NHS or ESY) afterwards, were intended to cover all the Healthcare requirements and demands of the whole population of Greece. The Hellenic NHS is therefore a partially unified system of public hospitals in large cities, supported by a system of rural health centres and regional medical centres staffed by full-time and exclusive salaried doctors.

Therefore, Primary Health Care services are provided apart from Health Centres, within the NHS as mentioned above, by private practitioners as well as by medical centres of Social Security Organizations. The IKA (Institute of Social Security), covers approximately 60% of the population, its insured people as well as OGA's (see below) insured, providing healthcare services through its own outpatients'

health departments. The IKA (see below) is the only Social Security Organization which owns hospitals (secondary healthcare services) which will be, most probably, absorbed in the near future by NHS. *(please see change in the content of this paragraph)*.

The Social Security System in Greece was reformed a few years ago to abolish the 300 social security schemes (mostly occupational schemes) which formerly existed and to replace them by or unify them in 3-4 major ones.

The OGA, the insurance organisation for agricultural workers, remains just the same, as before.

Specifically by the Law 3029/02, all Social Security Schemes covering salaried people (employees of Banks, Electricity Organisation, Telecommunications, Means of Transportation) are unified within IKA pension scheme, and renamed IKA-ETAM (Institute of Social Security-Unified Security Scheme for salaried people). IKA-ETAM continues to provide healthcare services to its insured people, as well as to OGA's insured people of all ages, directly through its own health departments.

In the meantime, another major security scheme has been set up under the name OAEE (Social Security Scheme of Liberal Professionals: covering tradesmen, craftsmen, and employees in the sector of Tourism).

In April 2008, a new Law was enacted providing for the administrative and organisational reform of the System of Social Security. Among other provisions by this law three occupational schemes which used to cover liberal professionals - Scientists (ie Doctors, Dentists, Pharmacists, Lawyers, Notaries, Engineers, Architects.) are incorporated to one new one - the ETAA (Unified Scheme for Independent Professionals). The Hellenic Dental Association along with the other Independent professionals reacted unfavourably to the implication of the new law, because they perceived that it will affect their rights.

	Year	Source
% GDP spent on health	9.1% 2006	OECD
% of this spent by governm't	61.6% 2006	OECD

Oral healthcare

Public health care

		Year	Source
% GDP spent on oral health	1.10%	2004	HDA
% of OH expenditure private	96%	2004	HDA

Later figures are not available.

NHS provides free healthcare to all. NHS health centres emphasise more on preventive and other simple treatments to children under the age of 18, without excluding the rest of the population. The Social Security pays 75% of the dental care for children up to 16 years of age – the parents have to pay the balance.

This apart, oral healthcare in Greece is almost entirely provided by private practitioners, with patients paying the entire cost of the care themselves. This is reflected in that one third of the total expenditure on private healthcare in Greece is on oral health, and about 80% of dentists are in private practice. Those who are not self-employed private practitioners work in hospitals (as NHS employees), in NHS rural health centres, or are employed part-time by the IKA. The IKA has its own outpatient departments in many urban areas, providing dental care to insured people of all ages.

Within NHS hospitals dentists provide preventive care and emergency or full treatment as needed to all hospitalised patients, free of charge. Adults over the age of 67 also get social security subsidies if they are on low incomes, as well as those handicapped due to accidents or birth defects.

IKA, the main social security organisation via its Dental Clinics, or its dentists working for the System provides Primary Oral Health Care to directly insured or retired adult people, plus full and/or partial dentures. Crowns, bridges and inlays are not available. Since 2003, via the Paediatric Dental Clinic located in Athens, a full coverage in Paediatric Dentistry (plus General Anaesthesia cases), as well as Orthodontic Services, has been provided.

Although NHS dental services are free at point of delivery, under the social security schemes, there is no uniform system of contributions and benefits for the other existing insurance schemes. Broadly speaking, however, a member's "professional status" will determine their contribution levels, and therefore the benefits to which they are entitled. Generally, if a patient is treated in an outpatient health department, which is run by their insurance scheme, they will pay no fees. If however, a member receives treatment from a private practitioner, regardless if he/she is contracted or not with the insurance scheme, usually they have to pay the whole of the fee by themselves, and the insurance company then partially reimburses the patient.

The level of reimbursement to the patient depends on the insurance scheme and the treatment provided and varies from 50 to 70% (of the contracted price which differs greatly for the free-market price) if the dentist providing the treatment is contracted, and from 20-30% if not. This is due

to the fact that there are insurance schemes which give the benefit of the free choice of dentist, while some others do not. Dentists may have contracts with any number of social security organisations, each with its own fee scale, coverage and subsidy levels of treatments.

A dentist working full time at the NHS would look after about 1,500 – 1,800 children and young people under 18 years, as an average estimate, depending on the area). Patients typically return to their dentist for routine oral re-examinations annually.

Private insurance for dental care

In Greece, very few people (approximately 1%) use private insurance schemes to cover their dental care costs. It only exists as a supplementary cover to medical insurance. Individuals insure themselves by paying premiums directly to the insurance company. Any dental costs are still paid in full by the patient, and are then reclaimed from the company concerned.

Private insurance companies are self-regulating and bear all the financial risks of treatment. Generally the level of the premiums is not linked to the level of risk or current health status of the person as it is the case with other medical insurance. Also dentists play no role in promoting or selling this insurance. In Greece there are a limited number of private dental care plans - schemes where the dentist or a group of dentists bear most of the risk.

The Quality of Care

The National Government has the ultimate responsibility for the payment of fees, the quantity and quality of work and, together with the Hellenic Dental Association - the HDA – ethical behaviour.

For work carried out on behalf of the Social Security Schemes, standards of dental care are monitored by dentists employed part-time by the Schemes. They examine the mouths of patients after treatments which required prior approval, but do not perform random checks. For ethical reasons they are restricted to judgement about whether treatment has been completed - the "quantity" of treatment, and may not comment on the quality of the work carried out.

Health data

		Year	Source
DMFT at age 12	2.07	2007	HDA
DMFT zero at age 12	37.1%	2007	HDA
Edentulous at age 65	25%	2000	OECD

"DMFT zero at age 12" refers to the number of 12 years old children with a zero DMFT. "Edentulous at age 65" refers to the numbers of over 64s with no natural teeth

Fluoridation

There is no fluoridation of any kind in Greece.

Education, Training and Registration

Undergraduate Training

There are two dental schools, both publicly funded and part of universities. To enter university students have to participate in national exams, where the written part plays the most crucial role.

Year of data:	2008
Number of schools	2
Student intake	280
Number of graduates	270
Percentage female	62%

The dental course lasts 10 semesters (5 years). There are approximately 1.400 dental undergraduates.

Qualification and Vocational Training

Primary dental qualification

The main qualifications which may be included in the dental register are:

- ✚ Diploma in Dentistry (*Ptychio odontiatrikis tou Panepistimiou*) and
- ✚ Licence to Practise Dentistry from the Competent Authorities (Prefecture)
- ✚ Registration to a Regional Dental Society.

Vocational Training (VT)

There is no structured, regulated post-qualification vocational training in Greece. However, for those graduates who are applying for enrolment in a postgraduate programme, in a clinical dental specialty, a 2 year period of clinical experience after graduation is required, on the basis of an "unwritten law" and as an extra requirement for acceptance into the programme.

Registration

In order to practice in Greece, a dentist must have a recognised diploma, obtain a licence to practice from the Competent Authority, the Prefecture, have no criminal record, and be registered with one of the 52 competent Regional Dental Societies. All regional Societies are automatically members of the Hellenic Dental Association (HDA). Dentists pay an annual fee, in order to be registered with the competent Regional Societies.

Each Regional Dental Society sets a fixed amount of subscription required of the dentist each year which may vary, for example Regional Society of Attica was €180 in 2008. Out of this fee, a fixed amount (€50 in 2008) is contributed to the HDA.

Language requirements

Dentists from other member-states of the EU, who wish to practice within the National Health Service, or under a contract with a social security scheme, need to show competency in using and communicating in Greek language.

Private practitioners from outside Greece have to make a "declaration of responsibility". This is an oath including a statement that the dentist can speak and understand the Greek language.

Further Postgraduate and Specialist Training

Continuing Education

For dentists practicing within the NHS, continuing education is required by law. However, since there is no structured continuing education programme available, there are no sanctions connected with non-compliance.

Although a large number and variety of scientific activities take place annually all over the country for all dentists, no continuing education system exists, in a mode of mandatory and points-earning attendance of lectures, seminars, symposia and conventions. The Board of the Hellenic Dental Association has already asked the members of its Scientific Committee to submit their proposals on the above referred subject, and the Oral Health Committee of the Ministry of Health and Welfare has discussed some early proposals. The proposals had been submitted to the Ministry of Health and Social Solidarity in 2008 and legislation is expected to be effected at a later date.

Specialist Training

Two dental specialties are recognised by the Ministry of Health and Social Solidarity, namely Orthodontics and Oral and Maxillofacial Surgery.

Orthodontic training takes three years, again in a dental school.

By a Law of 2003 the training period for the acquisition of the specialty has been increased to 5 years altogether, including General Surgery and 48 months of specialty training. It is both a Dental and a Medical specialty.

Apart from the above two specialisations, Ministerial Decisions have recently caused the Ministry of Education to approve and recognise the existence of postgraduate programmes in clinical Dental Specialisations, leading to a Master's Degree at Athens University. The duration of these programmes is 2- 3 years, at the end of which a certificate along with the Master's Degree is awarded in one of the following specialisations:

- ✚ Prosthodontics,
- ✚ Orthodontics,
- ✚ Oral Biopathology oriented to Oral Surgery,
- ✚ Endodontics,
- ✚ Paediatric Dentistry,
- ✚ Oral Biopathology oriented to Oral Diagnosis and Radiology,
- ✚ Oral Pathology,
- ✚ Operative Dentistry,
- ✚ Dental Biomaterials,
- ✚ Periodontics,
- ✚ Implants Biology
- ✚ Oral Biology
- ✚ Community Dentistry

Following other Ministerial Decisions, the Ministry of Education approved and recognised for the Dental School of the Aristotle University of Thessaloniki the existence of postgraduate programmes leading to the following specialisations:

- ✚ Orthodontics
- ✚ Fixed Prosthodontics-Implantology
- ✚ Removable Prosthodontics
- ✚ Endodontology

- ✚ Oral Surgery –Implantology and Dental Radiology
- ✚ Operative Dentistry
- ✚ Periodontology-Implantology
- ✚ Oral Pathology
- ✚ Preventive and Community Dentistry

There are various purely scientific societies for specialists. These are best contacted via the Hellenic Dental Association.

Workforce

Dentists

Year of data:	2008
Total Registered	14,126
In active practice	14,126
Dentist to population ratio*	794
Percentage female	46%
Qualified overseas	2,051

Approximately 230 dentists who are not Greek citizens were practising in 2008

The workforce is growing, with increasing competition for work and so in 2003 there was about 6% unemployment amongst dentists in Greece. The average age for dentists was 45 years old, with nearly 4,000 (about one third) over the age of 50. Later figures are not available.

Movement of dentists across borders

Taking into account the graduates of the two dental schools, the HDA estimates that they are training the correct number of dentists. However, taking into account graduates from other countries (EU and Third countries' diplomas) who are entering Greece to practise, it is reported that there is an annual increase in the number of dentists in Greece.

There is no information about dentists from Greece practising abroad.

Specialists

There are two categories of recognised specialists in Greece:

- ✚ Orthodontists
- ✚ Oral Maxillo-facial surgeons

Most Orthodontists work in private practice, while most surgeons work in Hospitals and private practice.

Year of data:	2007
Orthodontics	396
Endodontics	
Paedodontics	
Periodontics	
Prosthodontics	
OMFS	174
Dental Public Health	

40% of orthodontists and 80% of OMF surgeons are female.

Besides the two categories of recognised specialists there are a considerable number of specialists who are working in private practice or at a university, and they are covering all the common specialisations in dentistry.

Patients usually consult specialists on referral from a primary care dentist but they are permitted to go directly to specialists.

Auxiliaries

The only recognised dental auxiliaries in Greece are dental technicians, although there are some dental chairside assistants. There are no hygienists or therapists in Greece.

Dental Technicians

To be a dental technician in Greece it is necessary to train for 3 years in a Technical Professional Institute or Lyceum and work in a dental laboratory. Registration, following exams, is with the Ministry of Health and Welfare.

Dental technicians are allowed to work independently by establishing a private office or a laboratory - working under the strict prescription of the dentist - but they are not allowed to work in the mouth of a patient.

However, and in spite of the strict restrictions on this, there are some cases of Dental Technicians who have violated this rule and they have been caught working in the mouth of patients. Greek justice has intervened, imposing penalties.

In 2008 it was estimated (by the HAD) that there were 5,000 dental technicians.

Dental chairside assistants

Dental Chairside Assistants may not work without the supervision of a dentist. They must hold a diploma, certificate or other evidence of formal qualification, after a two year course at a Private Technical College (including 6 months in a dental office) then at least 6 months post-qualification in a practice. They must be registered with the Ministry of Health and Welfare.

Their duties include the preparation of the dental office, infection control, secretarial duties and assisting the dentist at the chairside.

The majority of dentists work without assistants.

Practice in Greece

Year of data:	2008
General (private) practice	10,923
Public dental service	934
University	226
Hospital	578
Armed Forces	73
Others	1,392
General Practice as a proportion is	77%

About 10% of those who work in general practice also work in salaried employment at the same time.

Working in General (Private) Practice

Dentists who practice on their own, and who provide a broad range of general treatments are said to be in *Private Practice*. About 80% of dentists work in private practice.

Fees

Dentists in private practice are self-employed, and earn their living through charging fees for treatments (item of service).

Approximately 10% of dentists in private practice are also part-time salaried employees of the IKA, of other social security funds or are part-time academics or military dentists. The terms of any contracts with social security organisations state that insured members must be accepted as patients, and a prescribed scale of fees, decided by the State, must be used. There are also some other social security organizations which have a fixed amount of fee per work, which the patient is entitled to have (reimbursed), regardless if the dentist is "Contracted to the Organisation" or not (free choice of dentist). The contract also describes other conditions which must be met for working on insured patients, eg when prior approval for treatment must be sought, or how the treatment provided may be checked.

For treatments where the patient is paying the total amount of the cost, there is no externally regulated scale of fees per work at the most (upper limits), while there is a regulated price at the least (lower limits) – although this lower scale is basically now obsolete, having been issued in 1993.

Joining or establishing a practice

A Presidential Decree of 2001 provides for the function of Private Agents of Provision of Primary Health Services (ie Dental Clinics). This decree provides that dentists can share a clinic or dental chair, as well as establish Dental Companies ("Multi-dental clinics": Orthodontic care, oral maxillofacial care, etc). In 2008, the Ministry of Health and Social Solidarity was about to issue new provisions for the establishment and function of Private Health Care Practices.

There is no state assistance for establishing a new practice, but there is a central fund which may lend up to €3,000. Since at least €40,000 is typically required, to open a practice dentists usually take out a commercial loan from a bank. New dental practices may be located anywhere, except from regions characterised as "purely residential area" and there is no limitation on the number of practices.

For dentists in private practice, the controls for monitoring the standards of care are the same as described previously.

Working in Public Clinics

Just over half the dentists employed in the NHS work in health centres, providing services to children under the age of 18. They are full-time salaried employees in 'exclusive occupation' - without other part-time work commitments. These centres also provide emergency services to adults and the elderly.

Working in Hospitals

The creation of the NHS in 1983 successfully brought the majority of hospitals in Greece into public ownership. Hospital dentists work as salaried employees of the government, the army or a university - treating patients who are confined to hospital, have other special needs or need emergency care. Hospital dentists are always employed in "full and exclusive occupation", a secure form of job tenure which does not allow other private or part-time work.

Dentists in hospitals may be employed as a *director*, or one of three grades of *supervisor*. For each grade there is a minimum age (lowest grade, 45; highest grade, 55) and a minimum number of years of required experience. The whole process of appointing a hospital dentist is governed by law and the final decision lies with an appointments committee.

A law ensures that statutory Social Security Organisations must act jointly with the Consortium or Union of Social Security to:

- ✚ co-operate and enter into policy contracts with the Ministry of Health and Welfare. These contracts will specify charges for the care provided as well as the diagnostic tests (clinical and laboratory).
- ✚ Negotiate with private clinics and foreign hospitals with the permission of the Minister of Labour and Social Affairs and the Minister of Health and Welfare.

Working in Universities and Dental Faculties

Dentists who work in dental faculties are employees of universities. There are both full-time and part-time staff in the University and they are free to work in private practice. Those who do work as such, they must contribute 15% of their earnings to the University.

The main academic titles within a Greek dental faculty are full-time clinical instructor, lecturer, assistant professor, associate professor and professor. "Faculty members" (ie. those at lecturer grade and above, with secure job tenure) must hold a PhD. or equivalent. When faculty posts become vacant they are filled by open competition, with the final decision made by the Assembly of the Electorate.

Working in the Armed Forces

Over 70 dentists work in the Armed Forces. Two of them are women (2008).

Professional Matters

Professional associations

	Number	Year	Source
Hellenic Dental Association	9,100	2008	FDI

There is a single national association, the Hellenic Dental Association which is a federation of 52 regional societies. All Greek dentists must belong to the HDA.

HDA is administered by a Council consisting of 15 members. This Council is elected every three years by the General Assembly of the HDA. The GA consists of the Presidents of the Regional Dental Societies (52), the 15 members of the previous Council and the electors who, in their turn, are elected by the General Assemblies of their Societies. The number of the electors is proportionate to the number of the dentists of the Societies. The 10 out of the 15 members of the Council of HDA are elected in any case from the wider geographical area of Athens (Athens, Piraeus, suburbs). The other 5 can be from the provinces of the Country.

The HDA has its headquarters in Athens and there are no regional offices.

Ethics and Regulation

Ethical Code

Dentists in Greece have to work within an ethical code which covers relationships and behaviour between dentists, and advertising. The ethical code is administered by the Regional Dental Associations and the Hellenic Dental Association.

If a dentist has employees, they are protected by the national policies and European laws on equal employment opportunities, maternity benefits, occupational health, minimum vacations and health and safety.

Fitness to Practise/Disciplinary Matters

Serious complaints by patients are referred to the Central Disciplinary Council of the Ministry of Health and Welfare and within the NHS there are also disciplinary councils in hospitals and in local health centres. Furthermore the disciplinary boards of each local dental association will deal with complaints. Where complaints are not due to misunderstandings, a patient may be examined by an expert dentist from a university.

The theoretical ultimate sanction for either a private practitioner or a NHS-employed dentist is the forfeiture of the right to practice. However the sanctions which are typically applied are usually restricted to warnings and financial penalties. Dentists have a right of appeal within this process, to the disciplinary board of the Hellenic Dental Association.

Ultimately patients also have the right to appeal to Greek civil and criminal law.

Data Protection

The EU Directive on Data Protection has been enacted in Law. This law has introduced an independent body for data protection.

Advertising

Legally, advertising in the health sector is not allowed and dentists are only allowed to publish a notice three times in the newspapers, when they open a practice.

Dentists may provide information by way of a website, but they must conform to the CED Code of Ethics relating to the Electronic Commerce Directive.

Indemnity Insurance

Liability insurance is not compulsory for dentists. However, professional indemnity insurance is available from private general insurance companies. A dental practitioner will pay approximately €8 minimum fees annually for this, providing €25,000 in case of certified liability (malpractice on behalf of the dentist), if he/she is insured through a group-insurance plan – with his/her Regional Dental Society - and not individually. Practitioners may increase their cover beyond the minimum and even include overseas cover.

Corporate Dentistry

Companies may provide oral healthcare under the Presidential Decree of 2001. The legal status of companies may vary. Only in Limited Companies can people other than health professionals (fund holders such as businessmen etc) participate.

Tooth whitening

Tooth whitening is regulated under medicinal rules in Greece, and as with all items of procedure in the oral cavity, may only be provided by dentists.

Health and Safety at Work

Inoculations - such as for Hepatitis B - are not compulsory for dental workers. However, since 1995, all faculty members and all undergraduate level students at the University of Athens, School of Dentistry are inoculated for Hepatitis B. Students refusing to be vaccinated have to sign a special form explaining the reasons.

Ionising Radiation

Both the EU and the National Radiological Protection Board Guideline Notes for Dental Practitioners have been adopted and presented on the site of the Dental School of the University of Athens.

Apart from requiring the usual "CE" tag, radiological equipment does not require any specific notification. Specific continuing education is also not mandatory for those conducting ionising radiation.

EU Manual of Dental Practice: version 4 (2008)

Hazardous waste

Waste Materials". Regulations cover the disposal of clinical waste.

Amalgam separators are required by Common Ministerial Decision in 2003: "Handling and Management of Hazardous

Regulations for Health and Safety

<i>For</i>	<i>Administered by</i>
Ionising radiation	Greek Atomic Energy Commission
Electrical installations	Ministry of Health and Social Solidarity
Waste disposal	Common Ministerial Decision 37591/ 2031/2003, Ministry of Health and Welfare, Ministry of the Interior, Ministry of the Environment, Central Union Of Municipalities and Communities, Ministry of the Finance, Public Administration, Ministry of Labour
Medical devices	Hellenic Drug Organization
Infection control	Centre for Disease Control, Athens University-School of Dentistry, Regional Dental Society of Attica

Financial Matters

Retirement Pensions and Healthcare

All dentists who practise, whatever their working status (self-employed, employees, NHS) are obligatorily registered with the ΤΣΑΥ (Insurance and Retirement Fund of Health Professionals) and consequently, are entitled to get a pension from ΤΣΑΥ. Dentists who are exclusively self-employed, get a full pension from ΤΣΑΥ. Dentists entitled to other pension schemes, get a reduced pension from ΤΣΑΥ, and a supplementary one from where they provide their services. For example, a dentist employed by IKA will also take a pension from IKA, or a dentist in the NHS will take a pension from ΤΣΑΥ and also a pension from the public sector.

The full pension of ETAA for an exclusively self-employed dentist who has been practising for at least 39 years is approximately €1,540 (before taxes) a month.

Normal retirement age is 65 years, but this is not compulsory and dentists may work beyond this, in private practice.

Taxes

The highest rate of income tax is 40% on earnings over about €75,000

VAT

There are two rates of VAT/sales tax. They are 8% and 19% depending on the category of goods sold. VAT (at 19%) is payable on most dental materials and equipment. No VAT applies on the payment of dental fees.

Various Financial Comparators

Zurich = 100	Athens 2003	Athens 2008
Prices (excluding rent)	73.8	74.1
Prices (including rent)	72.0	71.6
Wage levels (net)	37.3	42.3
Domestic Purchasing Power	46.7	59.0

Source: UBS August 2003 & January 2008

Other Useful Information

Main national association and information centre	Competent Authority and Information centre for NHS posts:
Hellenic Dental Association 38, Themistokleous Street GR- 106 78 ATHENS GREECE Tel: +30.210 38 13 380 +30.210 33 02 343 Fax: +30.210 38 34 385 E-mail: ooo@otenet.gr , or heldenas@otenet.gr medicallaw02@yahoo.gr	Ministry of Health and Social Solidarity 17-19 Aristotelous Street GR- 101 87 ATHENS GREECE Tel: +30.210 52 32 821-9 Fax: Email: Website: www.mohaw.gr
<i>Publications:</i>	
<i>Journal of the Hellenic Dental Association</i> <i>Hellenic Stomatological Review</i>	

Dental Schools:

Athens	Thessaloniki
National & Kapodestrian University of Athens Faculty of Dentistry 2 Thivon str., Goudi GR - 115 27 ATHENS Tel: +32 10 7461120, 12 11 19117 Fax: +32 10 7461187 Email: psakel@dent.uoa.gr Website: www.dent.uoa.gr Dentists graduating each year: 130 Number of students: 700	Aristotle University of Thessaloniki Faculty of Dentistry University Campus GR-541 24 THESSALONIKI Tel: +32 31 0995 022, 99 94 71-73 Fax: +32 31 0999 474 Email: info@dent.auth.gr Website: www.dent.auth.gr Dentists graduating each year 140-150 Number of students: 700-750