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Thank you for your participation in the 2010 Medical Personnel Salary & Benefits Survey. As promised, we have provided the results of the survey of physician practices in the Greater Memphis area. We would like to thank our partners, BancorpSouth, the Mid-South MGMA and the Memphis Medical Society, for their continued support of the Medical Personnel Salary & Benefits Survey and the local medical community.

We trust this information will be useful to you in making strategic business decisions for your practice. In an effort to present the information in a manner that can be easily interpreted and utilized, we have provided the following:

- A description of the survey respondents including practice size and type
- A summary of data for medical personnel including salary ranges, medians and averages for various positions
- Graphic representation of salary and benefit data

We hope you find this information valuable to your organization, and we appreciate your participation in this year's survey. If you have any questions regarding the information represented, please feel free to contact Ben Watkins, Member of Watkins Uiberall, PLLC, or Bill Appling, President of Watkins Uiberall Healthcare Consulting Group, LLC, at 901.761.2720.

Sincerely,

Ben Watkins, Member  
Watkins Uiberall, PLLC

Bill Appling, President  
Watkins Uiberall Healthcare Consulting Group, LLC

Melanie Fite, President  
Mid-South MGMA

Lee Rudd, Senior Vice-President  
BancorpSouth

Mike Cates, Executive Vice-President  
Memphis Medical Society

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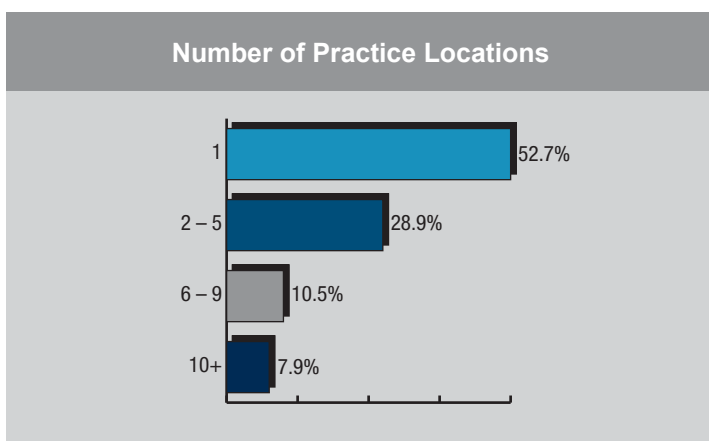
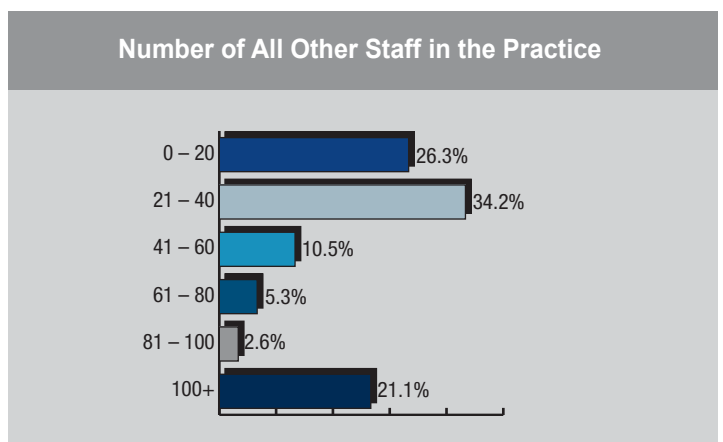
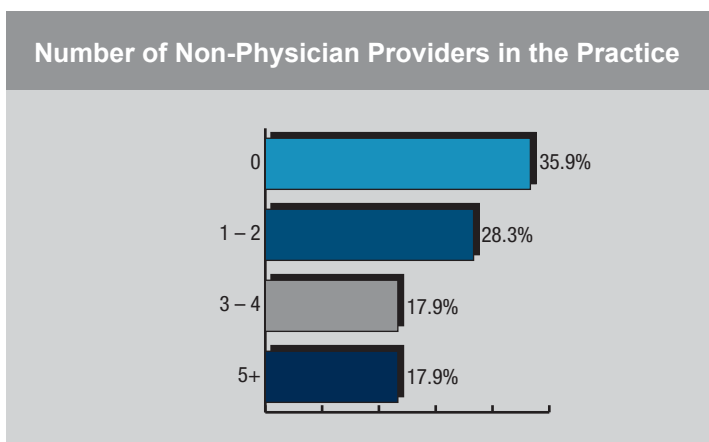
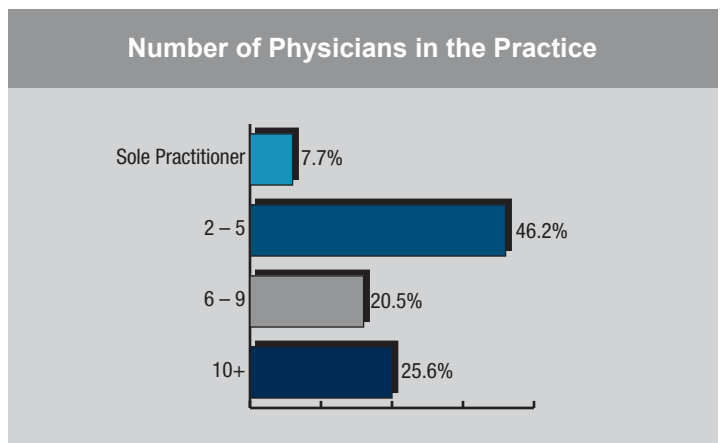
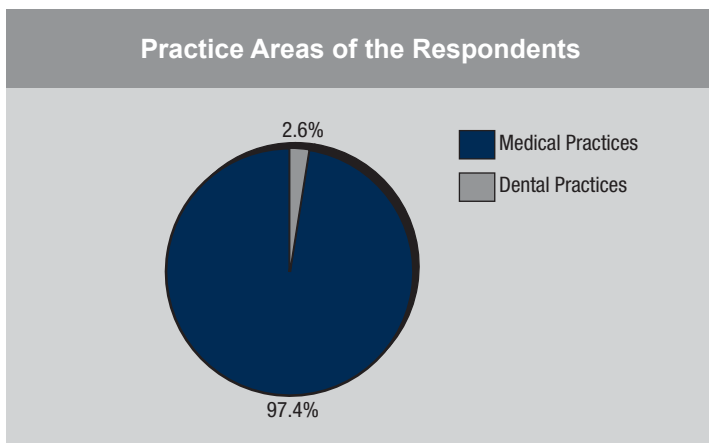
# Description of Survey Respondents

According to national industry reports, the U.S. healthcare industry is made up of more than 780,000 hospitals, doctor offices, emergency care units, nursing homes and social services providers. Combined, these practices account for more than \$2 trillion in annual revenue. In addition, the industry is highly fragmented, with the top 50 healthcare organizations accounting for approximately 15% of the total revenue. Hospitals, meanwhile, are the least divided sector, with the top 50 facilities generating 30% of the total hospital revenue.

The images below illustrate the 2010 survey respondent demographics. This year's dominant company profile in the Greater Memphis metro area includes specialty practices with 2-5 physicians and 21-40 total staff.

The 2010 survey respondents represent a diverse population of practices in the Memphis area, including:

- Allergy & Asthma
- Behavioral Health
- Dentistry/Orthodontics
- Dermatology
- Family Practice/Primary Care
- Gastroenterology
- Hematology
- Hospice/Palliative Medicine
- Infectious Disease
- Internal Medicine
- Multi-specialty
- Neurology
- Obstetrics & Gynecology
- Oncology
- Ophthalmology
- Orthopaedics
- Otolaryngology
- Outpatient Care
- Pain Management
- Pathology
- Plastic & Reconstructive Surgery
- Podiatry
- Rheumatology
- Urology
- Women's Health

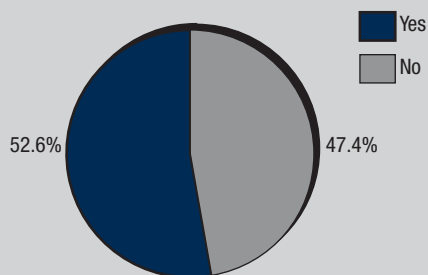


# Practice Operations

According to industry reports, rising costs, the current recession and staffing shortages have caused a decrease in operating margins for hospitals and medical practices. As a result, those declining operating margins often lead to unfunded or underfunded capital improvements. In addition, investments in IT and capital purchases are delayed because there isn't enough money to pay for them.

To lower operating costs, hospitals and clinics are increasing outsourced services to third-party providers. More than 65% of the 2010 survey respondents report their practices are outsourcing certain tasks, such as billing, lab work and payroll. All other outsourced functions are listed below.

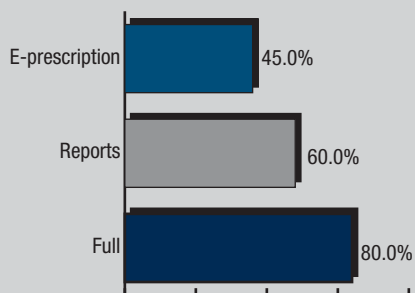
## Does the practice currently employ an EMR/EHR system?



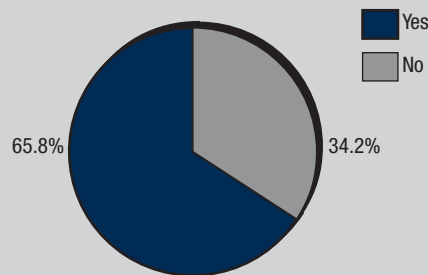
## Most Commonly Used EMR/EHR Systems (According to Number of Responses)

1. Cerner	6. IDX
2. Allscripts	6. Impac
3. eClinicalWorks	6. McKesson Practice Partner
3. GE Centricity	6. Pulse Systems
3. SRS	6. NextGen
6. gCare	6. Sage Intergy
6. Greenway Medical Technologies	

## Which parts of the EMR/EHR system are being utilized?



## Are any tasks/functions outsourced?



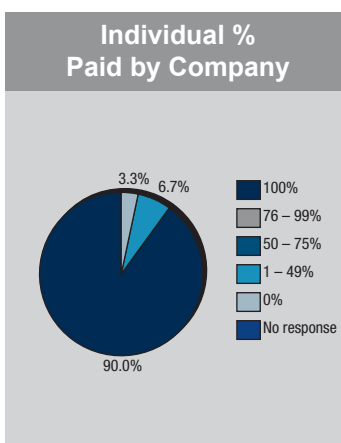
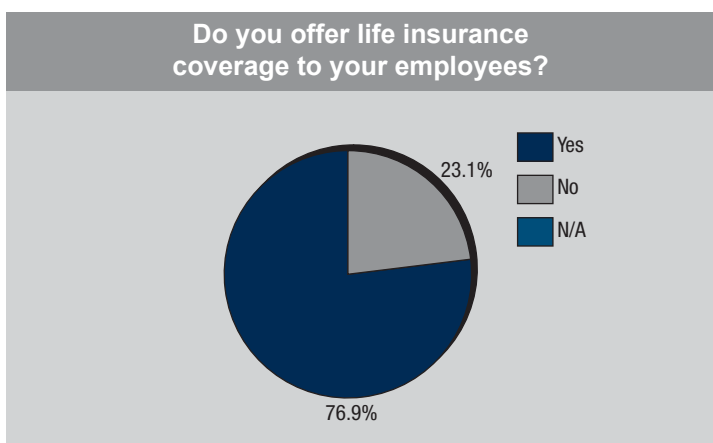
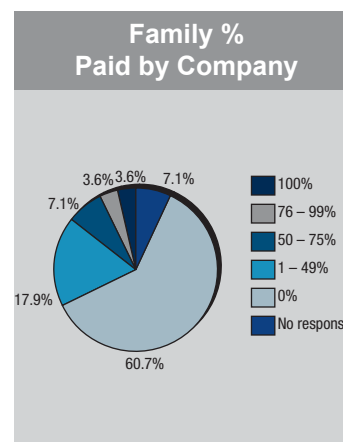
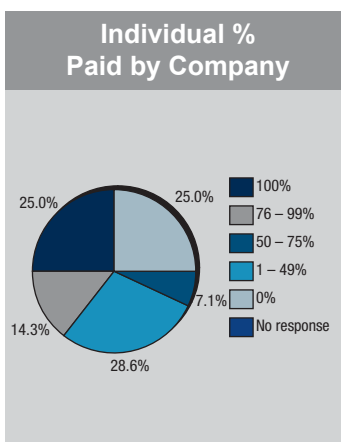
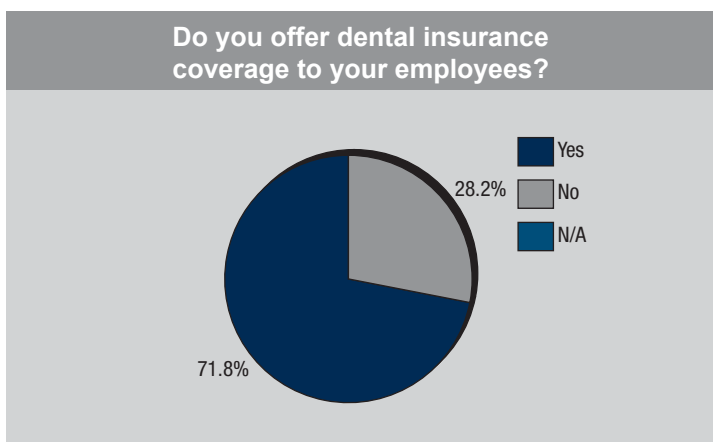
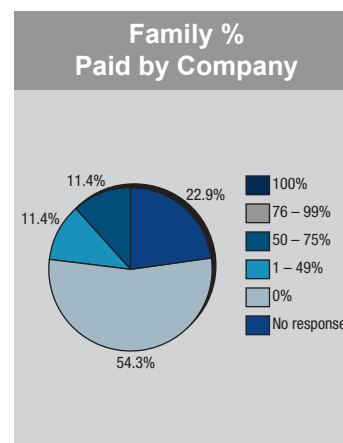
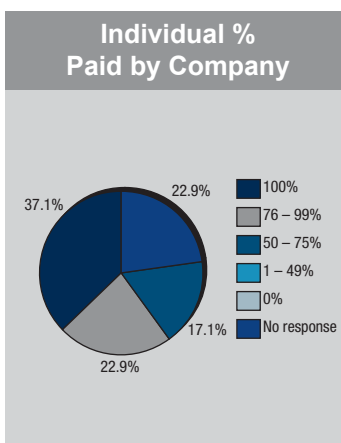
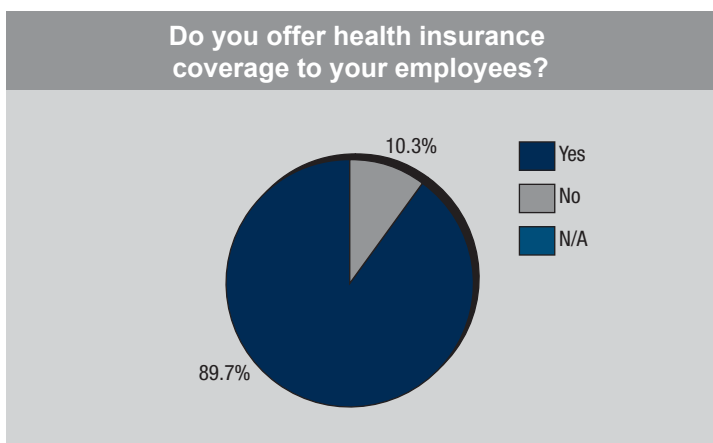
## Outsourced Functions Identified by Respondents

Accounting Services	Dictation	Lab Work	Prescription Drugs
Accounts Payable	Hospitalization	Medical Tests	Rehabilitation
Accounts Receivable	Infusion	MRI	Staffing
Billing	Insurance Claims Processing	Payroll	401(k) Administration

# Benefits

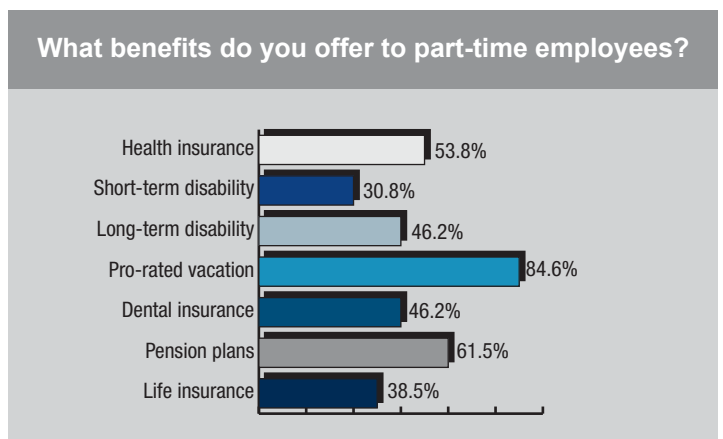
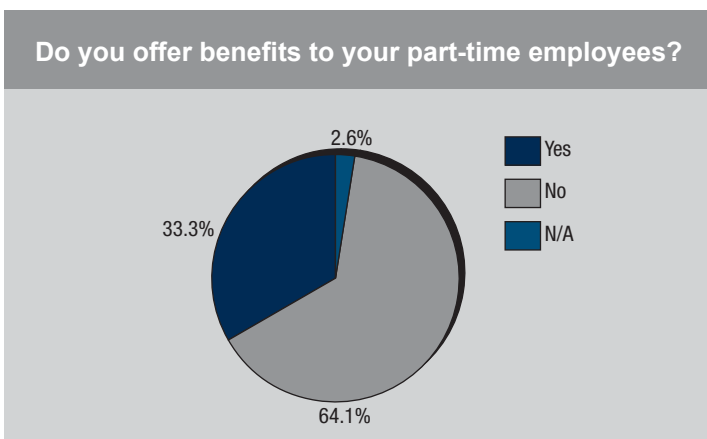
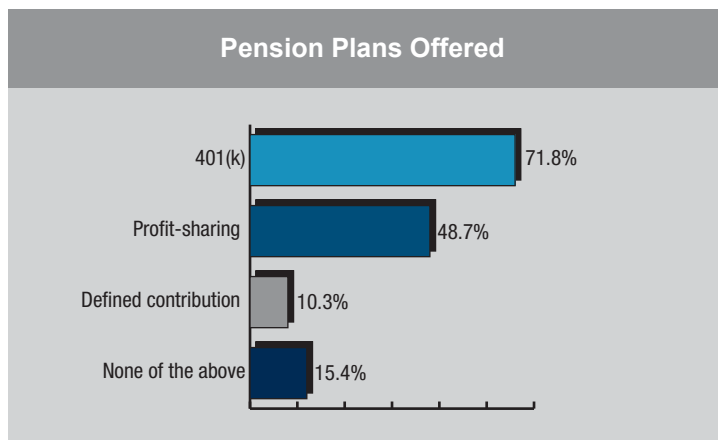
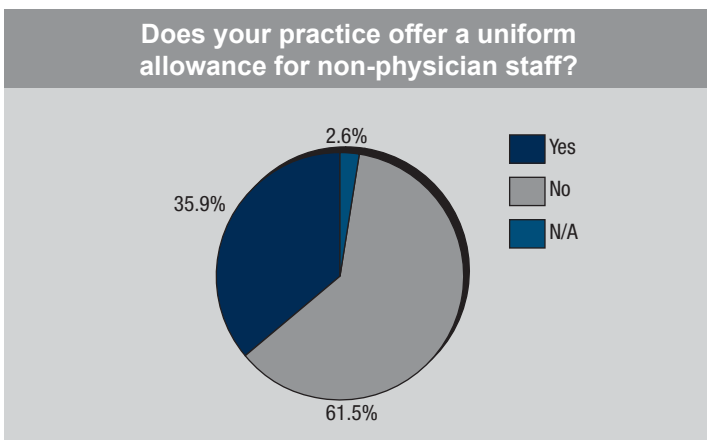
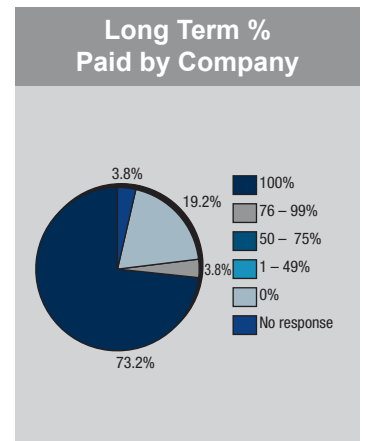
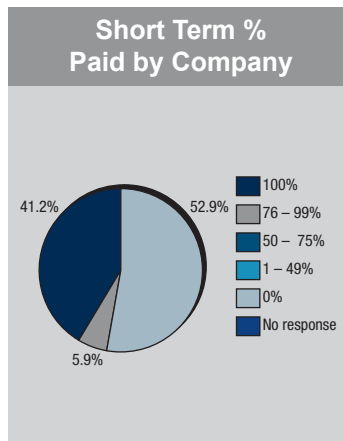
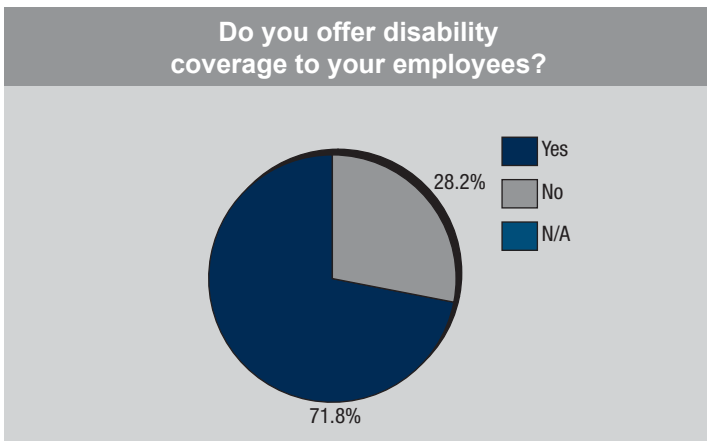
National industry reports indicate that workers in the healthcare field are very knowledgeable about medical insurance plans; thus, practitioners typically offer excellent fringe benefits. According to the 2010 survey respondents, 89.7% of practices offer health insurance coverage to their employees. Meanwhile, 37.1% of those employers pay the entire individual expense.

While health insurance coverage is offered by the majority of survey respondents, participants are also regularly offering dental and life insurance coverage. In particular, 71.8% offer dental insurance coverage, while 76.9% offer life insurance to their employees.

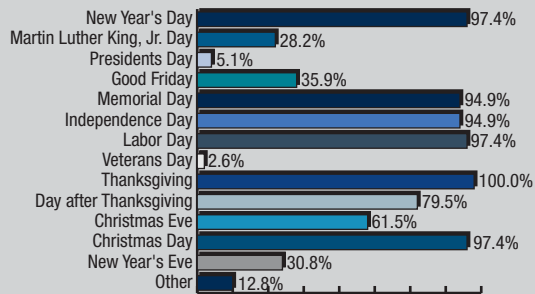


# Benefits (continued)

Only one-third of the survey respondents offer benefits to part-time employees. Among those respondents, pro-rated vacation is the most common benefit given to part-time employees, with 84.6% reporting, followed by pension plans and health insurance.



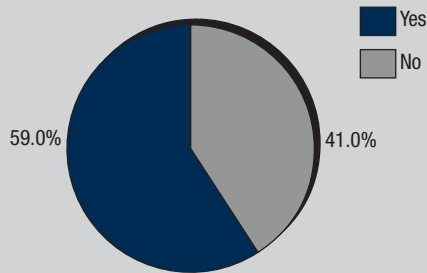
## Holidays Observed



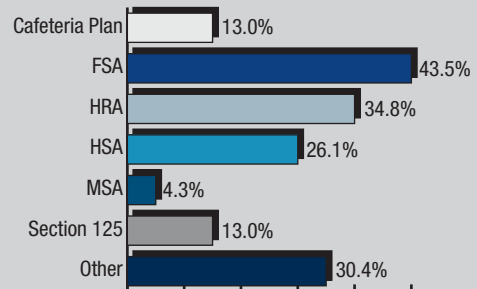
## Number of days received per year (Based on years of service)

Paid Time Off (PTO)	Range	Median
<b>Under 1 year</b>	N/A*	N/A*
<b>1 – 5 years</b>	2 – 30	16
<b>6 – 11 years</b>	2 – 30	19
<b>12+ years</b>	2 – 30	23
<b>Vacation</b>	<b>Range</b>	<b>Median</b>
<b>Under 1 year</b>	2 – 28	10
<b>1 – 5 years</b>	2 – 28	10
<b>6 – 11 years</b>	2 – 28	15
<b>12+ years</b>	2 – 28	15
<b>Sick Time</b>	<b>Range</b>	<b>Median</b>
<b>Under 1 year</b>	5 – 12	5
<b>1 – 5 years</b>	5 – 12	5.5
<b>6 – 11 years</b>	5 – 12	6
<b>12+ years</b>	5 – 20	6

## Do you offer a tax-advantage program to your employees?



## If yes, which kind?

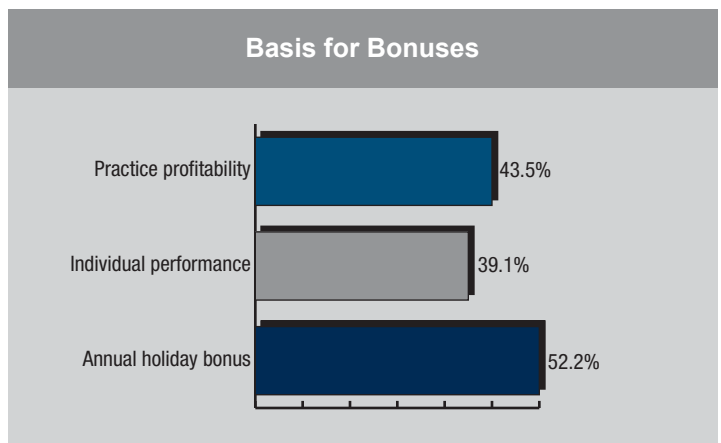
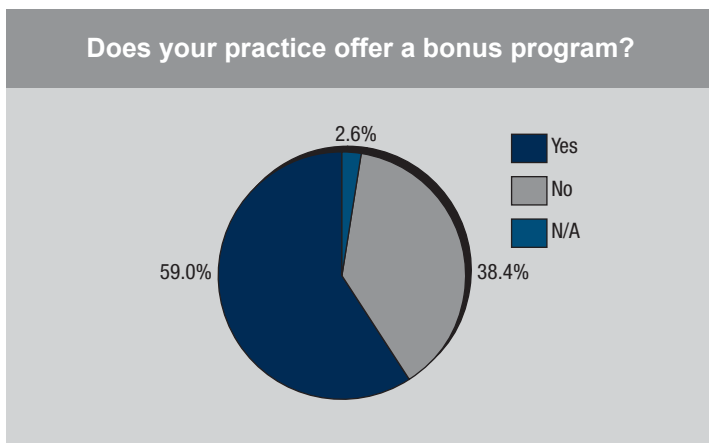


\*No respondents give PTO to employees with less than one year of service.

# Compensation

The Bureau of Labor Statistics reveals there is a slow, yet steady, employment growth in the healthcare sector. More specifically, the industry grew by 2% in 2009 and over the past decade has grown 2%-3% each year. Meanwhile, average hourly wages of healthcare workers continue to rise, climbing to \$20.27 in June 2010, from \$19.83 in 2009.

Among the 2010 survey respondents, 64.1% reported increases in employee salaries are primarily merit based. In addition, 59% of the respondents provide bonuses to employees, more than half of which are provided as annual holiday bonuses.



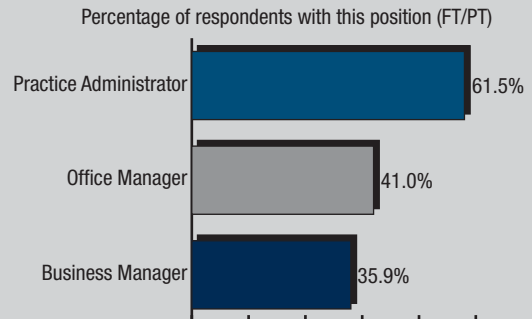
### Write-In Positions

Positions	Status
Allergy Technician	PT
Audiologist	PT
CRNA	FT
CT Technician	FT
EMG Technician	FT
Genetics Counselor	FT
Histo Technician	FT
IT	FT
Nurse Practitioner	FT
Patient Care Technician	FT
Patient Liaison	FT
Pharmacist	PT
Phlebotomist	FT
Physical Therapist	FT
Physical Therapy Assistant	FT
Research Nurse	PT
Scanner	FT
Social Worker	FT
Surgery Scheduler	FT
Surgery Technician	FT
Ultrasound Technician	FT

# Compensation (continued)

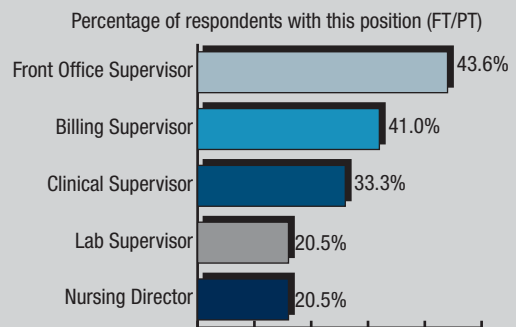
## Administration/Managers

Positions	Range	Median	Average
<b>Practice Administrator</b>			
FT Hourly	\$26.00 – \$71.42	\$37.00	\$40.86
<b>Office Manager</b>			
FT Hourly	\$15.00 – \$27.00	\$23.00	\$22.62
<b>Business Manager</b>			
FT Hourly	\$18.00 – \$46.05	\$21.88	\$26.43



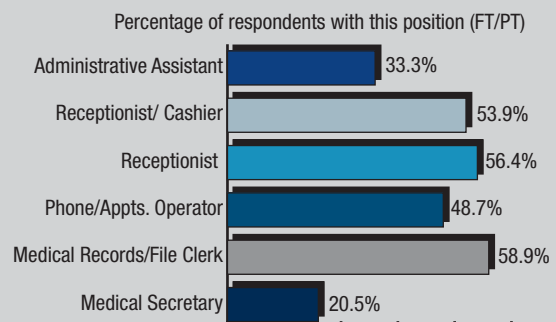
## Supervisors

Positions	Range	Median	Average
<b>Front Office Supervisor</b>			
FT Hourly	\$12.58 – \$24.24	\$17.31	\$18.07
PT Hourly	\$10.30*	\$10.30*	\$10.30*
<b>Billing Supervisor</b>			
FT Hourly	\$12.58 – \$27.00	\$19.20	\$19.84
<b>Clinical Supervisor</b>			
FT Hourly	\$16.00 – \$31.25	\$26.95	\$25.71
<b>Lab Supervisor</b>			
FT Hourly	\$18.50 – \$37.02	\$24.44	\$25.73
PT Hourly	\$19.56*	\$19.56*	\$19.56*
<b>Nursing Director</b>			
FT Hourly	\$26.00 – \$38.46	\$33.33	\$32.21



## Administrative Staff

Positions	Range	Median	Average
<b>Administrative Assistant</b>			
FT Hourly	\$14.00 – \$24.08	\$19.32	\$18.93
PT Hourly	\$15.00 – \$20.40	\$16.50	\$17.30
<b>Receptionist/Cashier</b>			
FT Hourly	\$10.00 – \$28.60	\$12.50	\$13.00
<b>Receptionist</b>			
FT Hourly	\$10.00 – \$15.66	\$12.44	\$12.62
<b>Phone/Appts. Operator</b>			
FT Hourly	\$10.00 – \$21.71	\$12.27	\$12.97
PT Hourly	\$10.00 – \$10.92	\$10.46	\$10.46
<b>Medical Records File Clerk</b>			
FT Hourly	\$8.75 – \$17.50	\$11.70	\$11.98
PT Hourly	\$9.00 – \$16.65	\$10.53	\$11.68
<b>Medical Secretary</b>			
FT Hourly	\$13.00 – \$16.55	\$15.00	\$15.00

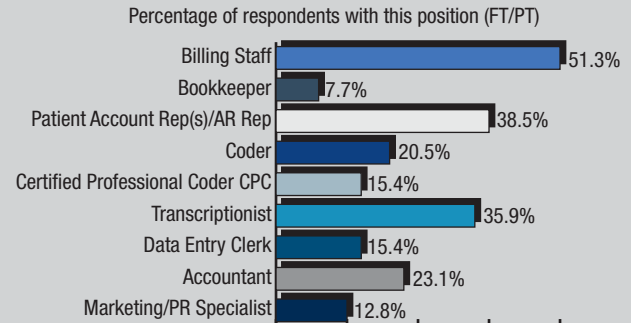


\* Indicates one employee was reported for this position.

# Compensation (continued)

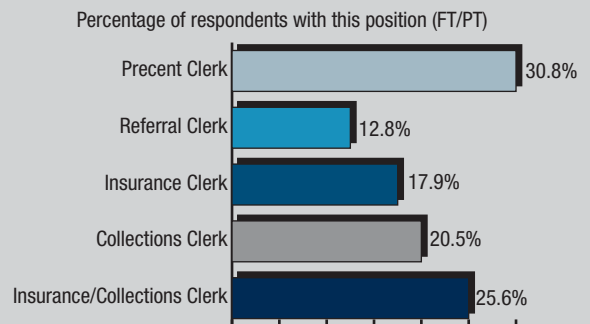
## Other Non-Physician Staff

Positions	Range	Median	Average
<b>Billing Staff</b>			
FT Hourly	\$12.19 – \$17.30	\$14.50	\$14.54
PT Hourly	\$12.00 – \$12.34	\$12.17	\$12.17
<b>Bookkeeper</b>			
FT Hourly	\$13.70 – \$26.50	\$15.20	\$17.65
<b>Patient Account Reps</b>			
FT Hourly	\$10.50 – \$21.02	\$13.92	\$14.19
<b>Coder</b>			
FT Hourly	\$12.00 – \$17.00	\$14.40	\$14.54
<b>Transcriptionist</b>			
FT Hourly	\$11.13 – \$23.02	\$15.75	\$15.13
PT Hourly	\$10.00 – \$16.43	\$10.58	\$12.34
<b>Certified Professional Coder (CPC)</b>			
FT Hourly	\$15.00 – \$18.74	\$15.57	\$16.08
<b>Data Entry Clerk</b>			
FT Hourly	\$10.17 – \$13.18	\$12.70	\$12.19
PT Hourly	\$10.00 – \$12.00	\$11.00	\$11.00
<b>Accountant</b>			
FT Hourly	\$15.00 – \$40.85	\$18.77	\$23.13
PT Hourly	\$33.65*	\$33.65*	\$33.65*
<b>Marketing/PR Specialist</b>			
FT Hourly	\$19.36 – \$34.93	\$26.44	\$26.52
PT Hourly	\$15.42*	\$15.42*	\$15.42*



## Clerks

Positions	Range	Median	Average
<b>Precert Clerk</b>			
FT Hourly	\$9.00 – \$20.19	\$13.29	\$13.27
<b>Referral Clerk</b>			
FT Hourly	\$9.50 – \$14.89	\$11.50	\$11.88
<b>Insurance Clerk</b>			
FT Hourly	\$12.53 – \$18.00	\$14.05	\$14.62
<b>Collections Clerk</b>			
FT Hourly	\$12.59 – \$15.80	\$14.52	\$14.19
<b>Insurance/Collections Clerk</b>			
FT Hourly	\$10.00 – \$19.00	\$14.00	\$14.39
PT Hourly	\$11.50*	\$11.50*	\$11.50*



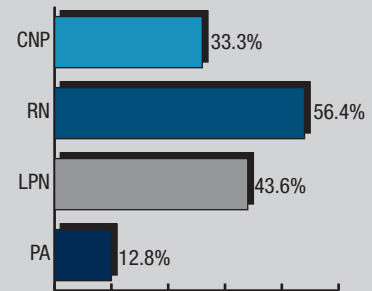
\* Indicates one employee was reported for this position.

# Compensation (continued)

## Non-Physician Medical Positions

Positions	Range	Median	Average
<b>CNP</b>			
FT Hourly	\$27.00 – \$47.35	\$38.29	\$38.33
PT Hourly	\$40.00 – \$50.00	\$42.91	\$43.95
<b>RN</b>			
FT Hourly	\$17.31 – \$50.00	\$24.00	\$24.89
PT Hourly	\$22.00 – \$29.50	\$22.00	\$24.50
<b>LPN</b>			
FT Hourly	\$14.00 – \$20.71	\$16.81	\$17.08
PT Hourly	\$14.00 – \$17.34	\$15.67	\$15.67
<b>PA</b>			
FT Hourly	\$35.00 – \$39.98	\$38.36	\$37.99

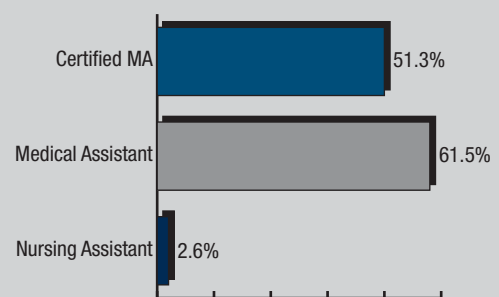
Percentage of respondents with this position (FT/PT)



## Additional Assistants

Positions	Range	Median	Average
<b>Certified MA</b>			
FT Hourly	\$10.00 – \$21.17	\$13.00	\$14.03
PT Hourly	\$10.00 – \$14.00	\$12.00	\$12.00
<b>Medical Assistant</b>			
FT Hourly	\$10.00 – \$25.35	\$13.00	\$13.89
PT Hourly	\$10.00 – \$12.00	\$11.00	\$11.00
<b>Nursing Assistant</b>			
FT Hourly	\$9.52*	\$9.52*	\$9.52*

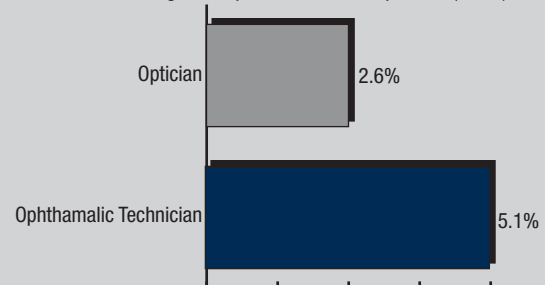
Percentage of respondents with this position (FT/PT)



## Optical

Positions	Range	Median	Average
<b>Optician</b>			
PT Hourly	\$30.09*	\$30.09*	\$30.09*
<b>Ophthalmic Technician</b>			
FT Hourly	\$16.00 – \$18.00	\$17.00	\$17.00

Percentage of respondents with this position (FT/PT)



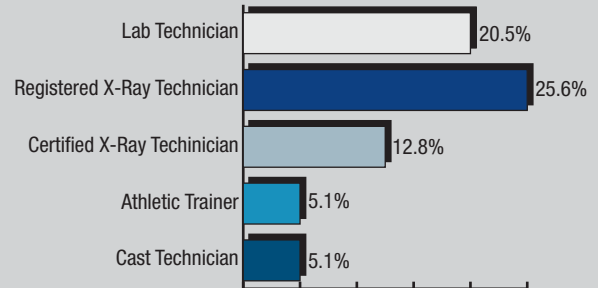
\* Indicates one employee was reported for this position.

# Compensation (continued)

## Technicians

Positions	Range	Median	Average
<b>Lab Technician</b>			
FT Hourly	\$11.00 – \$23.77	\$17.25	\$17.60
PT Hourly	\$12.00*	\$12.00*	\$12.00*
<b>Registered X-Ray Technician</b>			
FT Hourly	\$15.00 – \$32.50	\$22.50	\$22.86
<b>Certified X-Ray Technician</b>			
FT Hourly	\$16.65 – \$28.50	\$19.47	\$21.02
PT Hourly	\$22.66*	\$22.66*	\$22.66*
# of certifications	2	2	2
<b>Athletic Trainer</b>			
FT Hourly	\$15.38 – \$34.61	\$17.00	\$22.33
<b>Cast Technician</b>			
FT Hourly	\$12.00 – \$23.95	\$13.00	\$16.32

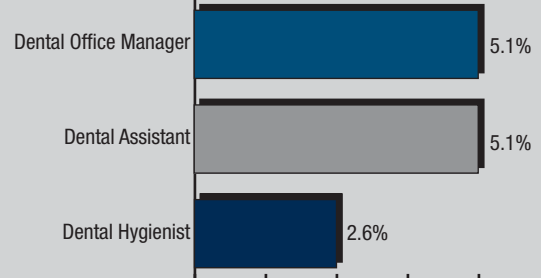
Percentage of respondents with this position (FT/PT)



## Dental

Positions	Range	Median	Average
<b>Dental Office Manager</b>			
FT Hourly	\$17.00 – \$22.36	\$19.68	\$19.68
<b>Dental Assistant</b>			
FT Hourly	\$13.88*	\$13.88*	\$13.88*
PT Hourly	\$20.00*	\$20.00*	\$20.00*
<b>Dental Hygienist</b>			
FT Hourly	\$28.00*	\$28.00*	\$28.00*

Percentage of respondents with this position (FT/PT)



\* Indicates one employee was reported for this position.

# THE WATKINS UIBERALL FAMILY OF COMPANIES



## CERTIFIED PUBLIC ACCOUNTANTS

As one of the largest locally-owned certified public accounting firms in Memphis, Watkins Uiberall has been providing reputable public accounting and business consulting services in the Mid-South area since 1971. Our team works with a diverse clientele and always strives to exceed client expectations. Through our affiliated companies, we go beyond the traditional services of tax accounting and auditing by offering clients extended services such as retirement plan administration and healthcare-focused business advisory and consulting services.



Plan Administration & Consulting, LLC (PAC) is a third party plan administration firm providing plan design, consulting and compliance services for all types of retirement plans.



Watkins Uiberall Healthcare Consulting Group specializes in assisting physician practices, hospitals and various healthcare organizations with the evaluation, development and monitoring of systems and processes which are essential for sustaining growth and profitability in today's highly regulated and complex healthcare environment.

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