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**Income and estimated overhead expenses for Canadian physicians, 1997–98**

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Specialty	1997–98 average payment per fee-for-service, \$*	Estimated overhead, %†	Estimated net income, \$
Family physician	177 191	37	111 630
Medical specialists	216 536	27	158 071
Surgical specialists	280 731	36	179 668
All specialists	239 322	30	167 525
All physicians	205 505	34	135 633

\*Physicians who received in excess of \$50 000 fee-for-service billings, Canadian Institute for Health Information.

†Based on 1997 Physician Resource Questionnaire, Canadian Medical Association.

[\[Return to text\]](#)