

**Steven H. Cho, DDS**  
Ethics Committee Chair



*Dr. Cho is active in organized dentistry with several organizations. Dr. Cho has served on the NYCDS Ethics Committee since 2010, and became chair in 2020. In addition, he served on the New York State Board for Dentistry from 2007 to 2017 and was vice chair in his last two years.*

I received an inquiry about a dental specialist who sent a cash gift card to a referring dentist's personal account as a gesture of appreciation for patient referrals. The dentist was concerned about whether this practice was appropriate or ethical. While this act may have been intended as a token of gratitude and the intent may have been well-meaning, it raises ethical and potential legal concerns.

The professional relationship between general practitioners and specialists is vital for delivering comprehensive, patient-centered dental care. These relationships should be built on clinical judgment, mutual respect, and ethical integrity. When expressions of gratitude take the form of money, especially if they resemble payment, it is essential to examine whether they comply with professional ethics and relevant regulations. The American Dental Association (ADA) Principles of Ethics and Code of Professional Conduct provides clear guidance regarding the acceptance and exchange of anything that could be interpreted as a financial inducement. Section 4.E—Rebates and Split Fees states:

“Dentists shall not accept or tender ‘rebates’ or ‘split fees.’ A dentist who accepts or tenders rebates or split fees in return for patient referrals has engaged in unethical conduct.”

Advisory Opinion #5 of Section 5-A of the New York State Dental Association (NYSDA) Code of Ethics explains:

A dentist is permitted to pay for any advertising allowed by the Code. However, payments to any third party for the referral of professional services are considered unethical and violate the prohibition against fee splitting.

Similarly, Section 29.1(b)(3) of Title 8 of the Official Compilation of Codes, Rules, and Regulations of the State of New York (8 NYCRR) states that unprofessional conduct includes: (3) *directly or indirectly offering, giving, soliciting, or receiving, or agreeing to receive, any fee or other consideration to or from a third party for the referral of a patient or client or in connection with the performance of professional services;*

Even when given as a "thank-you" gift, a cash gift card represents a financial exchange with a specific monetary value. While this situation may not have involved a formal referral fee, the transfer of a cash-equivalent value could potentially be seen as one. Regardless of the intent behind the gesture, such actions may create the appearance of an improper exchange, undermining professional integrity and patient trust, and could subject both parties to scrutiny under professional conduct standards.

Expressing professional gratitude is commendable, but it should align with ethical practices. Appropriate ways to show thanks include:

- Sending a handwritten note or offering a verbal expression of thanks.
- Hosting or sponsoring continuing education events.
- Making mutual referrals based on patient needs and practitioner expertise, without expecting anything in return.

These actions encourage teamwork and professional growth while upholding ethical standards. Even small gestures of appreciation can have ethical implications. The best practice is to avoid financial gifts for referrals and express gratitude through professional means. A "thank you" should never imply payment; if it could be seen as such, it's best to refrain from it.