



2013 Primary Care Summit

2013 PRIMARY CARE SUMMIT SUMMARY

RECOMMENDATION:

PHASE 3 Medical School / Student Clerkships and Community Based Faculty: *Provide tax credits for primary care community based faculty precepting 3rd and 4th year Georgia medical students, physician assistant students, and nurse practitioner students.*

Rationale and Background for strategy:

- Georgia's primary care shortages are well documented; it is imperative that the training of medical students, physician assistant students, and nurse practitioner students be secured in the state as these three disciplines form the core primary care workforce.
- **MEDICAL STUDENTS:** Each medical student has approximately 7 required core clerkship rotations in their third year. (Family Medicine, Internal Medicine, Pediatrics, Emergency Medicine, OB/GYN, Psychiatry, and General Surgery)
 - Each rotation lasts 4-6 weeks on average.
 - Approximately 40% of these required clerkship rotations occur in community based settings with *non-compensated* volunteer faculty;
 - In 2012, there were approximately 594 3rd year Georgia Medical Students at our five schools
 - 594 x 7 required core clerkships = 4,158 rotations;
 - 4,158 x 40% in community settings = **1,663 rotations eligible for tax credit**
 - In 2020 it is estimated that Georgia will have 803 3rd year medical students needing **+/-3,212 off campus** community based training with a CBF member.
- **PHYSICIAN ASSISTANT STUDENTS:** Each PA student completes approximately 50% of their required clinical rotations in off-campus community based training sites with practicing physicians. The same seven clerkships are required as for medical students.
 - There are approximately 300 Georgia Physician Assistant students at four institutions
 - Each rotation lasts 4-6 weeks on average
 - 300 students x 7 rotations= 2,100 rotations
 - 2,100 rotations x 50% in community based training sites= **1,050 rotations eligible for tax credits**
- **NURSE PRACTITIONER STUDENTS:** There are 12 Nurse Practitioner Masters Programs in Georgia with a total approximate enrollment of +/- 700. Nursing curriculum differs from the other two disciplines, but approximately each student would need 2 or 3 supported rotations.
 - 700 X 3 = **2,100 rotations eligible for tax credits**

Off-shore and out-of-state medical schools are using Georgia CBF and paying them +/- \$1500 per rotation. Rather than enter into a bidding war with these other players, a tax credit could provide a powerful incentive to Georgia CBF to only take Georgia medical, Physician Assistant, and Nurse Practitioner students.

Eligibility: Any *non-compensated* community based *physician* providing core clerkship teaching for a Georgia medical student OR a Georgia Physician Assistant student (in the same clerkships) OR a Nurse Practitioner student; CBF must provide a minimum of three rotations to be eligible for the tax credit.

Rationale: PA's and Nurse Practitioner students use the same CBF as medical students- to offer tax credits for medical students and not PA / NP students would / could lead to PA/NP students being unable to secure needed training sites. Further, if one core discipline is provided a tax credit and not the others, then an unintended consequence would be the loss of significant numbers of CBF.

Fiscal Impact: Medical Students

(Worse-case scenario) Every CBF takes at least three medical student rotations, thus qualifying for the tax credit.

- *If tax credit is set at \$1,000 per medical student rotation:*
 - FY 15: 1,633 medical student rotations x \$1000 tax credit for each = \$1,633,000 x 6% state tax = **\$97,980 lost state revenue**
 - FY 19: 3,212 medical student rotations x \$1,000 tax credit for each = \$3,212,000 x 6% state tax = **\$192,720 lost state revenue**
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- *Tax Credit Caps will have to be identified so there is no incentive to take more students than quality education standards can sustain*

Fiscal Impact: PA Students

- *If tax credit is set at \$750 per PA student rotation:*
 - FY 15: 1,050 PA rotations x \$750 tax credit for each= \$787,500 x 6% state tax= **\$47,250 lost state revenue, annually.**

Fiscal Impact: Nurse Practitioner Students

- *If tax credit is set at \$750 per NP rotation:*
 - 2,100 NP rotations x \$750 tax credit = \$1,575,000 x 6% sales tax= **\$94,500 lost state revenue, annually.**

Total Potential Lost State Revenue FY 2015: \$239,730

These are just estimates based on our preliminary discussions. Procedures to certify service for the credits, issuance of tax documentation, and other guidelines will need to be developed.