Background: 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. As programs have been expanded, the need for community based faculty (CBF) preceptors to provide significant education in local communities for these students has grown exponentially.

Off-shore and out-of-state medical schools are using Georgia CBF and paying them +/-$1500 per rotation. Recently, Trinity Medical School in the Caribbean announced it would begin paying Georgia CBF preceptors $500/week to take their medical students. Rather than enter into a bidding war with these other players, Georgia elected to pass legislation in 2014 to provide tax deductions as a reward and recognition for the uncompensated service CBF are providing to support Georgia’s primary care workforce education and training needs. However, the actual value of the deductions are approximately $67/deduction for a maximum deduction of $670. **This is not viewed as a sufficient incentive to counteract the cash being offered by offshore and out of state medical schools to Georgia community based faculty.**

RECOMMENDATION #2: Increase the value of the tax deduction by either increasing the amount earned per required clerkship OR by conversion of the program to a tax credit.

Option 1: Increase the available deductions to $5,000 per deduction with a maximum potential earning of $50,000 in deductions each calendar year. Maximum cash value of this option would be approximately $3,000 per recipient.

Option 2: Convert the existing $10,000 maximum tax deduction to a $10,000 maximum tax credit. Maximum cash value per recipient would be $10,000.