Georgia Preceptor Tax Incentive Program (GA-PTIP):

Academic Programs Data Submission Training Webinar
May 17, 2019
Presented by

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Presentation Highlights

- Brief Overview of Major Changes in PTIP
- Live Demonstration of PTIP Data System
  - Programs Data Submission Process
  - Attestation Email/Form
  - Preceptor Email
  - Mandatory Training Webinars
  - Data Submission Deadlines
Major changes

- Conversion to a tax credit
- Eligibility expanded
- Incentive Structure implemented
- Definition of eligible rotations deleted
These changes are effective *retroactively* to January 1, 2019
Difference between a *tax credit* and a *tax deduction*

The essential **difference between a tax deduction and a tax credit** is that a **credit** directly decreases the amount of tax you owe while a **deduction** lowers your overall amount of taxable income. ... A $1,000 **credit** lowers the bill by the full $1,000. A **credit** can be nonrefundable or refundable.

https://www.hrblock.com
Eligibility

- Licensed physician, advanced practice nurse, or physician assistant in GA
- **Cannot receive direct compensation for teaching medical, osteopathic, APRN, or PA students**
- Credit is only available for rotations supporting Georgia medical, osteopathic, APRN, or PA programs
- A maximum of **10** rotations may be claimed for credits each calendar year
Incentive Structure - NEW

**Physician Preceptors**
- Rotations 1-3 earn $500 per rotation
- Rotations 4-10 earn $1000 per rotation
- Maximum credit available = $8,500

**APRN or PA Preceptors**
- Rotations 1-3 earn $375 per rotation
- Rotations 4-10 earn $750 per rotation
- Maximum credit available = $6,375
Definitions: **Rotations**

- **160** hours of community based clinical training
- Can be **accrued** from multiple students from multiple programs
- Hours do not have to occur within one student rotation
- **There is no longer a minimum number of rotations required**
- **Language on the type of rotation is silent**
Joe Harris
Chief Technical Officer
IT Savvy Consulting, Inc.
## Example: John Arms

<table>
<thead>
<tr>
<th>Program</th>
<th>Hours</th>
<th>Hours toward deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emory PA student</td>
<td>4 weeks (160 hours)</td>
<td>160 hours</td>
</tr>
<tr>
<td>Mercer medical student</td>
<td>6 week rotation</td>
<td>240 hours</td>
</tr>
<tr>
<td>North Georgia APRN student</td>
<td>8 hours/week for 12 weeks</td>
<td>96 hours</td>
</tr>
<tr>
<td>MCG student</td>
<td>6 weeks</td>
<td>240 hours</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>736 HOURS</strong></td>
</tr>
</tbody>
</table>
John Arms’ total credits (MD/ DO)

- 736 hours / 160 hours = 4.6 rotations
- Maximum # of eligible rotations is 10
- John Arms is eligible for 4 rotations:
  - Rotations 1-3 earn $500 for each rotation
  - Rotations 4-10 earn $1,000 for each rotation

**TOTAL CREDIT EARNED= $2,500**
John Arms’ total credits (APRN/PA)

736 hours / 160 hours = 4.6 rotations

Maximum # of eligible rotations is 10

John Arms is eligible for 4 rotations:

- Rotations 1-3 earn $375 for each rotation
- Rotations 4-10 earn $750 for each rotation

**TOTAL CREDIT EARNED= $1,875**
LIVE DEMO
Attestation Email

Confirmation of Data Submission

Dear Dayna Seymore

You are receiving this email from the Preceptor Tax Incentive Program (PTIP) to confirm data for your preceptors that have been submitted during the prior reporting period.

All the required data for your preceptors should have been submitted. We ask that you do the following:

1. Proof and review your data from the “Report Tab”
2. Make sure you have updated the Status Field from “Submitted” to “Complete” to reflect the completion of the rotation, and
3. Click the link below to sign attestation

Please review and confirm the data within one week of receiving this email. We will be sending an email to all preceptors providing them with the total rotation hours that was submitted on their behalf instructing them if they find any discrepancies to work directly with the program that submitted their data. The goal is for the preceptors and programs to work together to correct and make any necessary corrections during the year and not wait until the end of the calendar year.

After you have reviewed and confirmed your data are accurate, please click the link below to sign the attestation confirming completion and accuracy:

[Confirmation Data Submission Form]
Attestation Form

PTIP Confirmation of Data Submission
This attestation for the Preceptor Tax Incentive Program (PTIP) is to confirm data for your preceptors that have been submitted during the prior reporting period.

First Name*

Last Name*

Email*

Signature
By entering your name below, you (the administrator) attest that all data submitted are correct and accurate to the best of your knowledge.

Enter Name your full name*

Date Completed*

* - required

Submit
Preceptor Email

Name of Preceptor: John Arms
TOTAL Number of Clinical Training Hours Reported to date in Current Calendar Year: 736

Eligible academic programs have reported the preceptor named above as having completed the total number of clinical training hours as listed above in our most recent reporting cycle. These hours are accrued by serving as a community based faculty preceptor for students from eligible academic programs in Georgia. Please visit the website at www.augusta.edu/ahec/ptip to view full explanations of the tax credit program, including listings of eligible academic programs and of the monetary value of the credits earned. In brief, eligibility for the tax credit program are based on the following:

1. The preceptor named herein served as the community based faculty preceptor to medical / osteopathic students, physician assistant students, and/or nurse practitioner students from eligible academic programs in Georgia.

2. The preceptor named herein earns one tax credit for every 160 hours of community based clinical training provided to students listed in number 1 above, within the calendar year. Preceptors may earn up to 10 tax credits each calendar year.

3. The preceptor named herein has not received any compensation for his/her supervision of eligible students or for supervision of students from non-eligible programs. Compensation for teaching cannot be received from any source to be eligible for the GA PTIP tax credit(s).

4. The preceptor named herein must be registered as a Preceptor at www.augusta.edu/ahec/ptip. If you are registering for the first time, you must do so by 12/31 to receive the tax credit for the current calendar year. This is a one-time registration. There is no need to reregister each year unless your contact information changes.
Participate in Trainings

- May 17, 2019 (today)
- August 16, 2019 at 10:00 a.m.
- November 15, 2019 at 10:00 a.m.
Purpose of PTIP Training Webinars

Address issues with reporting, clarifications, answer questions, and reiterate process and procedures, etc.
Rotations Submission Deadlines

Programs will submit eligible completed rotations directly into a secure database.

- Rotations completed between January – May are due June 1.
- Rotations completed between June – August are due September 1.
- Rotations completed between September – December are due December 15.
QUESTIONS
Special Thanks

To the Medical College of Georgia @ Augusta University for underwriting the administrative costs of this program, for our valued community based preceptors who are supporting our primary care education pipeline.
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www.augusta.edu/ahec/ptip

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