Georgia Preceptor Tax Incentive Program (GA-PTIP):

The Role of Academic Programs in Rewarding Community-Based Preceptors
Presented by

DENISE KORNEGAY, MSW

Associate Dean for AHEC
School of Medicine, MCG/AU

Executive Program Director
Georgia Statewide AHEC Network

Associate Professor
Department of Family Medicine, MCG/AU
House Keeping
Small blue button at the top of your screen will provide the drop down menu of options during the webinar.

Select “chat” so that you can insert questions at any time.

Recording of this event will be made available soon and instructions to access it will be shared.
Mute your phone please
History of the Preceptor Tax Incentive Program Legislation
History of the Preceptor Tax Incentive Program Legislation

• 2012 Primary Care Summit recommendation

• Passed as a Tax Deduction for physicians only, in 2014

• Efforts made in 2017 and 2018 to convert the Tax deduction to a Tax Credit

• HB 287 passed in 2019 abolishing the old PTIP program and replacing it with a new TAX CREDIT program that had wider eligibility for both rotations and preceptors
Our HEROES
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
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
The *NEW* PTIP
Program Definitions
Definitions: **Preceptor**

Community based faculty preceptor' means an individual who is a [physician](#) as defined in Code Section 43-34-21, an [advanced practice registered nurse](#) as defined in Code Section 43-26-3, or a [physician assistant](#) as defined in Code Section 43-34-102 and who is licensed as such by this state.
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
A community based faculty preceptor shall not be eligible to earn hours credited toward preceptorship training if he or she has not registered with the Statewide Area Health Education Centers (AHEC) Program Office at Augusta University.

www.augusta.edu/ahec/ptip
PRECEPTOR REGISTRATION

[Website Link]

Portal is now accepting registrations from physicians, advanced practice registered nurses, and physician assistants.
Definitions:

Preceptorship Training

'Preceptorship training' means **uncompensated** community based training of a medical student, advanced practice registered nurse student, or physician assistant student matriculating in a training program in Georgia.
Definition: **Preceptorship Rotation**

'Preceptorship rotation' means a period of preceptorship training of one or more medical students, physician assistant students, or advanced practice registered nurse students that in aggregate totals 160 hours. **Live, instate rotations.**
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*
SAMPLE PRECEPTOR RECORD
## Example: Dr. 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>PCOM osteopathic student</td>
<td>12 weeks</td>
<td>480 hours</td>
</tr>
<tr>
<td>South PA student</td>
<td>6 weeks</td>
<td>240 hours</td>
</tr>
<tr>
<td>AU-CON APRN student</td>
<td>20 hours/week for 5 weeks</td>
<td>100 hours</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>1,556 HOURS</strong></td>
</tr>
</tbody>
</table>
Dr. Arms’ total credits

$1,556 \text{ hours} / 160 \text{ hours} = 9.8 \text{ rotations}

Maximum # of eligible rotations is 10

Dr. Arms is eligible for 10 rotations:

- Rotations 1-3 earn $500 for each rotation
- Rotations 4-10 earn $1,000 for each rotation

TOTAL CREDIT EARNED = $8,500
Eligible Programs: Physician

- Augusta University Medical College of Georgia
- Emory University School of Medicine
- PCOM
- Morehouse School of Medicine
- Mercer University School of Medicine

Georgia Statewide AHEC Network

Preceptor Tax Incentive Program
Eligible Programs: Physician Assistant

- Augusta University PA Program
- Emory University PA Program
- Mercer University PA Program
- Morehouse School of Medicine PA Program
- PCOM-GA Campus PA Program
- South University PA Program
Eligible Programs:

**APRN**

- Albany State University
- Augusta University
- Brenau University
- Clayton State University
- Columbus State University
- Emory University
- Georgia College and State University
- Georgia Southern University
- Georgia Southwestern State University
- Georgia State University
- Kennesaw State University
- Mercer University
- South University
- University of North Georgia
- Valdosta State University
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: Certification

The AHEC Program Office at Augusta University shall administer the Preceptor Tax Incentive Program and certify preceptorship rotations for the department on behalf of all eligible public and private training programs for medicine, osteopathic medicine, advanced practice nursing, and physician assistant at institutions in this state for the department (of Revenue).
Clarification: **Certifications**

- **Only** the Statewide AHEC Program Office can issue tax credit letters.
- Individual academic programs will submit and certify completed qualifying rotations to the Statewide AHEC Program Office.
- The Statewide AHEC Program Office will issue the tax letters each year.
What do you need to do now?

Academic Program:
To-Do list
Communicate

Download and share the PTIP brochure with all of your preceptors and encourage them to register (www.augusta.edu/ahec/ptip) if they have not previously registered with the AHEC.

Talk with your preceptors, particularly those in group practices, and negotiate how to report students precepted by multiple preceptors during the same rotation.
Unique program user ID

Unique program user IDs are used to report program certified completed rotations to the AHEC three times a year. These are unique to each program within a school or college.

If you have already been issued one in the past, it is valid.

If you do not have a unique program user ID then you need to contact the PTIP office ASAP.
Double check

Because the limitations on types of rotations has been removed, you may find that new programs (or departments) may be needing to report rotations.

For example, medical schools may need to have their neurology, radiology, anesthesiology etc. departments register for a new unique user ID.
Participate in trainings

A calendar of trainings will soon be made available.

These will occur in May, August, and November of each year, immediately before reporting deadlines for programs.

These will 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.
Statewide AHEC Program Office

- Maintains website and portals
- Summarizes data at the Statewide AHEC Program Office
- Issues Tax Credit letter by January 31 of each year for the last full calendar year
- Provides a report to the Legislature each year
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.
Contact Information:
www.augusta.edu/ahec/ptip

Denise Kornegay, MSW
Associate Dean, AHEC
Statewide AHEC Network Executive Director
dkornega@augusta.edu
706.721.8331