Physician Burnout

54.4 percent of physicians reported at least one sign of burnout.

PAGE 10
MORE INSIGHT
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Call a Healthcare Business Banker at 877-564-1355 or go to pnc.com/hcprofessionals
Take a walk down memory lane as KCMS works to create an electronic archive to preserve the Society’s history.

Cover Story Page 10
This year, in the Medscape Physician Lifestyle Report, 46% of all physicians responded that they had burnout

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CONTRIBUTORS
14 Kent Medical Foundation
18 Alliance Heartbeat
20 Law - Dickinson Wright PLLC
24 MSU - College of Human Medicine
25 Kent County Health Department

GET INVOLVED:
Learn more about the Kent County Medical Society at www.kcms.org.
Learn more about the Kent County Osteopathic Association at www.kcoa.us.
Welcome New Members

NEW ACTIVE MEMBERS
ADAM D. ASARCH, MD
(Dermatology)
Forefront Dermatology
4362 Cascade Rd. SE,
Ste. 206
Grand Rapids, MI 49546
Phone: 855-535-7175

ELYSIA G. JAMES, MD
(Neurocritical Care)
SHMG Neurosciences
Neurocritical Care
100 Michigan St NE,
Room 4859 MC019
Grand Rapids, MI 49503
Phone: 616-391-3127
Fax: 616-391-6428

TARA F. GOLISCH, MD
(Ophthalmology)
Grand Rapids
Ophthalmology
750 East Beltline Ave. NE,
Ste. 100
Grand Rapids, MI 49525
Phone: 616-949-2600
Fax: 616-949-1670

JOSHUA K. SUDERMAN, MD
(Pain Medicine)
Javary Pain Institute
710 Kenmoor Ave. SE,
Ste. 200
Grand Rapids, MI 49546
Phone: 616-588-7246
Fax: 616-588-7086

In Memoriam
ROBERT J. BAKER, MD
Dr. Robert Baker passed away on June 19, 2016. He graduated from Calvin College in 1951 and received his medical degree from University of Michigan Medical School in 1955. Dr. Baker completed an internship at Butterworth Hospital in 1956 and a three-year residency at University of Minnesota Medical School. He proudly served his country in the United States Army. Dr. Baker retired from Pine Rest in 1998 after a long career as a board-certified psychiatrist, serving many years as Executive Director.

Welcome
SANDRA K. DETTMANN, MD
The KCMS Board of Directors welcomes Dr. Sandy Dettmann to the 2016 KCMS Board of Directors. Dr. Dettmann is a member of the KCMS/KCDA Legislative Committee and has served as a Delegate to the MSMS House of Delegates for 2 years.
Join Us

KCMS MEETINGS OF INTEREST

OCTOBER 18, 2016
PHYSICIAN BURNOUT-2016 EDUCATIONAL EVENT
JW Marriott, Grand Rapids | 6-8:30pm

NOVEMBER 14, 2016
KCOA/KCMS LEGISLATIVE COMMITTEE LUNCHEON
Masonic Center, 4th Floor | Noon

Membership Directory 2016

As a reminder, a Membership Directory for members only, is currently being compiled for distribution later this year. The process begins with an Update Contact Information form that is being sent to your office. Please update your contact information and promptly return it to the KCMS/KCOA Office by USPS mail or by FAX at 616-458-3305. Thank you for your assistance.

Follow Us on Social Media & Win!

Please like us on Facebook, Instagram and Twitter for updates on educational and social events. Follow us on Facebook to be entered for a chance to win a $25 Gilmore Collection gift card! Here’s how:

Facebook:
Kent County Medical Society
Like: Like our Facebook page
Comment: Look for our “Fall Contest” post and let us know:
What do you look forward to the most this fall season?
Win: Winner will be announced November 1, 2016

Twitter:
@KentMedSociety
kentcountymedicalsociety
History Mystery

The KCMS is looking for your help. KCMS Staff has been producing an electronic archive of the KCMS to preserve the Society's history. During the process, many photos have been found. Can you identify the KCMS Members and events in these photos? Please contact the KCMS office at (616) 458-4157 to share your insight.
PRESIDENT’S MESSAGE

An Open Letter to My Physician Colleagues About Organized Medicine and Your Local and State Medical Societies

Dear Physician Colleagues,

I am promoting an unapologetic push toward participation in organized medicine. I am seeking your involvement. We need you. We want to represent you. I would like to explain why you need organized medicine — why all physicians need organized medicine — today more than ever.

I have been involved in organized medicine as a delegate at the local and state levels for about 15 years. I joined the AMA-MSS (American Medical Association - Medical Students’ Section) in medical school, but I was not an engaged participant. I thought the membership would look good on my residency applications. I attended a national meeting in New Orleans, arrived late due to multiple flight delays, and attended only one meeting session. Did my fellow students represent me in spite of my lack of engagement? Thankfully, yes.

What changed my level of engagement with organized medicine? I became involved when a local physician suggested that I might want to consider being an alternate delegate for Kent County Medical Society (KCMS) at the Michigan State Medical Society (MSMS) House of Delegates. I had a little free time on my hands, so I decided to try something new. After running an inexpensive campaign (since I was elected by default — we are always looking for interested physicians), I began my adventure in organized medicine.

Do you think my use of the word, “adventure,” is insincere? Quite the contrary. I have enjoyed collegial camaraderie, developed new relationships across the county and the state, formed an expanded social and business network, improved my knowledge base through quality CME (continuing medical education) programs at the county and state levels, and been challenged by the opportunity to make a difference at the local, state, and national levels in medical issues. Some of these issues have made the practice of medicine difficult to enjoy — for us and for our patients. I still enjoy the practice of medicine, but there is room for improvement.

I have stayed involved in organized medicine because I have found a place where my voice can be heard. I have come to appreciate my involvement even more over the years as more physicians have become employees of one hospital system or another. And the independent physicians have merged into larger physician groups to maintain and gain some leverage in this increasingly competitive playing field. These employment relationships have led some physicians to think that they do not need the voice of organized medicine to speak for them. They (mistakenly) think that their employer or the local hospital will speak for them and will represent their best interests. Please don’t misunderstand or misquote me here. Often, the interests of physicians align with hospitals or the other groups they choose to join. Sometimes, however, the interests do not align. Sometimes the interests of physicians play “second fiddle” to other interests. We need an independent voice that crosses hospital system and medical specialty boundaries.

Organized medicine provides a group that is uniquely focused on representing the voice of physicians. Is organized medicine perfect? Is the voice always cohesive? Will you always be happy about the position taken by your local or state medical society? No, of course not. Organized medicine is a representative organization that is ruled by the majority vote. The KCMS has a local Board of Directors that makes decisions based on the majority vote as does the MSMS
House of Delegates. The MSMS Board of Directors also has an influence on the top priorities of the MSMS. And the MSMS delegates to the AMA carry national concerns to the AMA on our behalf. The only avenues for bringing a resolution (a written concern) to the AMA are through our state or specialty medical societies. The number of physician representatives at each level is dictated by the number of members. We need your participation to provide better representation.

I have frequently heard the statement, “Herding physicians is like herding cats.” I contend that herding cats is easier. Physicians have been taught to be self-reliant. Each of us is the leader of our medical team. We are willing to take responsibility, even if things do not go as planned. So why do we abdicate responsibility for the direction of our profession to non-physicians? Where has that approach led us? Where do we want to go from here?

We need the advocacy of fellow physicians. We need a unified voice to remain strong. We need organized medicine.

I encourage you to express your voice. Come join us as we seek to improve the practice of medicine for physicians in our county, our state, and this great nation.

Thank you for your consideration. Thank you, too, for allowing me to serve as your KCMS President.

Sincerely,
Jayne E. Courts, MD

---

**Thank You**

**DAN NICHOLSON**

The KCMS/KMF office staff would like to thank Dan Nicholson for his great work over the summer. Dan has helped with the Holiday Card project, and with the scanning and archiving of older KCMS and KMF files. Dan is returning to school as a senior at Forest Hills Eastern High School. We wish him the best!

---

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Mitch Hall, JD, CPA
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mitch.hall@rehmann.com | 231.739.9441

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2016 EDUCATIONAL EVENT

Physician Burnout

Tuesday, October 18, 2016 | 6-8:30pm
JW Marriott | 235 Louis St. NW, Grand Rapids, Michigan

Featuring Roger P. Smith, M.D.
Assistant Dean for Graduate Medical Education, Professor of Clinical Biologic Sciences,
Charles E. Schmidt College of Medicine, Florida Atlantic University

Go to www.kcms.org for more information
A small investment of time will yield a significant reward!
Referral Guide Changes

The following updates have been shared since the mailing of the Referral Guide. As a reminder, the Referral Guide is for use in the physician offices for referring to other members of the KCMS and KCOA.

**PAGE 3**
ADD following doctor: 
Asarch, MD, Adam D.
Dermatology
Forefront Dermatology
4362 Cascade Rd. SE
Suite 206
Grand Rapids, MI 49546
Phone: 855-535-7175

**PAGE 4**
Bedford, MD, Jaime L.
MOVED out of state

**PAGE 13**
Collins, Jr., MD, John J.
RETIRED

**PAGE 15**
Getz, MD, Thomas A.
RETIRED

ADD following doctor: 
Golisch, MD, Tara F.
Ophthalmology
Grand Rapids
Ophthalmology
750 East Beltline Ave. NE,
Ste. 100
Grand Rapids, MI 49525
Phone: 616-949-2600
Fax: 616-949-1670

Gracias, MD, Vicente C.
RETIRED

**PAGE 19**
ADD following doctor: 
James, MD, Elysia G.
Neurocritical Care
SHMG Neurosciences
Neurocritical Care
100 Michigan St NE,
Room 4859 (MC019)
Grand Rapids, MI 49503
Phone: 616-391-3127
Fax: 616-391-6428

**PAGE 24**
Loewig, MD, Konstantin R.
RETIRED

**PAGE 27**
Mead, MD, Dale R.
RETIRED

**PAGE 31**
Postellon, MD, Daniel C.
RETIRED

**PAGE 33**
Russo, MD, Christopher R.
MOVED out of state

**PAGE 36**
ADD following doctor: 
Suderman, MD, Joshua K.
Pain Medicine
Javery Pain Institute
710 Kenmoor Ave. SE,
Suite 200
Grand Rapids, MI 49546
Phone: 616-588-7246
Fax: 616-588-7086

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- **Physician and Physician Group Issues**
- **Corporate and Transactional Matters**
- **Regulatory Compliance**
- **Healthcare Litigation**
- **Healthcare Investigations**
- **Fraud and False Claims Defense**
- **Provider Participation/Termination Matters**
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OCTOBER 18, 2016
PHYSICIAN BURNOUT-2016 EDUCATIONAL EVENT
JW Marriott, Grand Rapids  |  6-8:30pm

NOVEMBER 4-6, 2016
MOA 12TH ANNUAL AUTUMN SCIENTIFIC CONVENTION
Amway Grand Plaza, Grand Rapids
17 AOA 1-A credits anticipated
www.domoa.org/GR2016

NOVEMBER 4, 2016
12TH ANNUAL AUTUMN SCIENTIFIC CONVENTION—
PRACTICE MANAGERS PROGRAM
Amway Grand Plaza, Grand Rapids  |  8am–3:30pm
The Michigan Osteopathic Association is proud to host its 12th Annual Autumn Scientific Convention, featuring a Practice Managers Program (PMP). Attendees will receive 6 CMOM CEUs. For more information contact Virginia Bernero at 517-347-1555 ext. 103.

NOVEMBER 14, 2016
KCOA/KCMS LEGISLATIVE COMMITTEE LUNCHEON
Masonic Center, 4th Floor  |  Noon

Membership Directory 2016

As a reminder, a Membership Directory for members only, is currently being compiled for distribution later this year. The process begins with an Update Contact Information form that is being sent to your office. Please update your contact information and promptly return it to the KCMS/KCOA Office by USPS mail or by FAX at 616-458-3305. Thank you for your assistance.
PRESIDENT’S MESSAGE

Fall is in Full Swing

Many medical school classes are well underway. These young professionals, the brightest of many classes are preparing for careers in one of the most rewarding professionals. With the accolades of grateful patients and families, there are also long hours. Physicians must endure long hours of work, preparation, documentation, regulation and, with that, comes stress, challenged family time, sleep deprivation and more. The industry we work in is one of the most recognized as stressful.

The Kent County Medical Society and Kent County Osteopathic Association are sponsoring an upcoming speaker, Roger Smith, MD who will share some proven success tips on preventing and combatting career-related stress. He will describe the causes of professional burnout and list common symptoms associated with professional burnout. Dr. Smith will help implement a healthy strategy to minimize to impact of stress and avoid burnout. We hope you will join us on Tuesday, October 19 at the JW Marriott.

Are you in need of CME or just a great opportunity to network with other Osteopathic Physicians? The 2016 Michigan Osteopathic Association Autumn Scientific Convention will be held on November 4-6 at the Amway Grand Plaza Hotel in downtown Grand Rapids. Be sure to check out the course description at www.domoa.org/page/gr2016. 17 A-1 CME Credits.

PRACTICE MANAGEMENT PROGRAM
Attention office managers, the Michigan Osteopathic Association has an educational session for practice management and staff. The 2016 Michigan Osteopathic Association Autumn Scientific Convention will feature a Practice Managers Program (PMP) on Friday, November 4 from 8am–3:30pm, yielding attendees 6 CMOM CEUs. For more information contact Virginia Bernero at 517-347-1555 ext. 103.

In Memoriam

ROBERT G. BOWMAN, DO
Dr. Robert Bowman passed away on July 22, 2016. He attended Springfield College in Springfield, MA followed by medical school at Philadelphia College of Osteopathic Medicine, graduating in 1961. Dr. Bowman completed his internship and residency in Anesthesia in 1964. He served on staff as a board-certified anesthesiologist at Metropolitan Hospital until his retirement in 2002. Dr. Bowman served as President of the Board of Directors of the Kent County Osteopathic Association in 1977.
Welcoming Fall Routines

As we finally get a hint of fall in the air, I experience that familiar feeling of how fast the year passes. Parents and families are busy with preparation for the school year. Reminders of safety and wellbeing are at the forefront of classrooms, playgrounds and transportation. This annual routine reminds me of the work that Kent Medical Foundation does with local middle school students.

With your generous support, and the support of others in the community, the Nico Team program empowers young students to make smart and safe choices against experimenting with tobacco use. In partnership with the DeVos Family Foundation, the Kent Medical Foundation and other community organizations and businesses have hosted a poster contest for middle school students in five school districts. A total of 100 contestants’ art work and messages are evaluated by a jury of volunteer artists, physicians, and educators. Prizes are granted to those who are selected as the top 15.

The Nico Team Project has celebrated its Ten Year Anniversary in educating young students in Kent County on the dangers of tobacco and vaping use. It was started by Kent County Medical Society members and supported by the Kent Medical Foundation Board for the same time. The KCMS Alliance has also supported the program.

In 2014, Oxford Dictionaries announced the 2014 International Word of the Year ...VAPE, a verb and a noun originating from use of electronic cigarettes or similar devices.

The sale of electronic cigarettes has grown from almost nothing to a multi-million-dollar industry, and the habit has gone mainstream. Sadly, America’s young people are the best target market for the product, as they are misled to believe electronic cigarettes are harmless.

Marketing to this population is successful as many of the “cigarettes” are flavored with fruit flavors.

To launch its next decade of tobacco education, the Nico Team leadership will begin to transition to the Kent Medical Foundation and KCMS. You will be hearing more about the Nico Team program.

The sale of electronic cigarettes has grown from almost nothing to a multi-million-dollar industry, and the habit has gone mainstream. Sadly, America’s young people are the best target market for the product, as they are misled to believe electronic cigarettes are harmless.

A goal of the KMF Board is to increase the visibility of the KMF and its work to assist local nonprofits with missions that are health focused. The KMF Board chose to seek local organizations who are being served by volunteer KCMS members. The 2016 Bulletin magazine has highlighted some of the many physicians who give back to our community by serving nonprofits. Through the dedicated members of the Kent County Medical Society, our community is healthier, safer and stronger.

Your gift of support is appreciated — whether you’re supporting the KMF Holiday Card project or as a result of learning more of what programs we support. Your opportunity to be included in the annual holiday card is on the next page. It would be our pleasure to include you in the holiday card list.

Wishing you a terrific fall.
The Red Project Empowers Patients

Sandy Dettmann, MD is a volunteer for The Red Project. Physicians face the challenges of helping patients who have one or more ailments or concerns. And, yes, at times physicians care more about a patient’s well-being and health, than they do. While physicians cannot fix every concern, they do try to prevent additional illness.

Red Project volunteers educate and provide access for all people to the resources that save lives. The Red Project empowers people to make positive change in their lives and their communities. The Red Project improves health, reduces risk, and prevents drug overdose, HIV, and Hepatitis C.

Kent County Medical Reserve Corps

Rick Hodgson, MD, Internal Medicine Physician, began volunteering for the Kent County Medical Reserve Corps on September 11, 2001. The KCMRC is a collective of emergency response team governed by the Department of Homeland Security under the auspices of the Department of Community Health. As a non-profit, 501(c)3 organization, the Corps relies on donations and volunteers to operate annually.

The Corps accepts health care professionals, vets them with credentials check and a background check. The consortium of health professionals of all levels of training, education, and experience are then available as a resource for volunteer work in various capacities. The Corps may be called upon to provide additional physicians and nurses for pandemic or vaccine needs, or its volunteers may be asked to serve to fill gaps and voids at local emergency locations such as a community disasters. The Corps also provides emergency medical care at many community events such as parades and festivals.
SHARE YOUR HOLIDAY WISHES
WHILE HELPING THE KENT MEDICAL FOUNDATION RAISE FUNDS TO SUPPORT COMMUNITY PROGRAMS

Contribute to this annual campaign and your name will be listed among other donors who have helped make the annual Holiday Card possible!

CONTRIBUTIONS
Holiday Card Campaign Gifts received by Friday, December 2 will be included in the 2016 Holiday Card, which will be mailed Monday, December 5. You can contribute in two ways:

CHECK
Please make check payable to Kent Medical Foundation. Complete donor form at right and mail to:
Kent Medical Foundation
235 East Fulton, Suite 222
Grand Rapids, MI 49503

ONLINE VIA PAYPAL
Go to www.kcms.org/kmf or simply scan this QR code.

QUESTIONS?
Please contact the Kent Medical Foundation at 616-458-4157.

DONOR REGISTRATION

☐ YES! Count me/us in to continue the mission to assist The Kent Medical Foundation in community outreach endeavors and health promotion projects. Please find my/our check enclosed for the following amount (contribution amounts are NOT disclosed on the card):

|$1,000 | $750 | $500 | $250 | $100 | $________ | ☐ Please keep my donation anonymous.

Please print your name(s) below exactly as you would like to be presented on the Holiday Card insert.

Name(s):
____________________
____________________

Address: __________________________
________________________

Email: __________________________
______________ Phone: __________________________

Please return to: Kent Medical Foundation | 235 East Fulton, Suite 222 | Grand Rapids, MI 49503

Contributions are tax deductible.
CORE FACULTY IN FAMILY MEDICINE OPPORTUNITY

Metro Health is seeking a board-certified Family Medicine Physician to work at the Metro Health Community Clinic.

This is an excellent opportunity to join the award-winning Metro Health team. This position could either be a .6 FTE (3 days a week) or a 1.0 FTE (5 days a week) position. Metro Health offers a competitive salary and a full benefits package.

CONTACT IN-HOUSE RECRUITER
Linda Gommesen
linda.gommesen@metrogr.org
(616) 252-5289
metrohealth.net
MESSAGE FROM THE PRESIDENT

The summer months have been filled with many action-packed Alliance events for adults and children. Thank you to so many members who have organized and attended these gatherings. Fall is right around the corner and with it comes a renewed energy. Our October focus will be the “Doctors and Their Families Make a Difference” (DATFMAD) project headed by Connie Meade and Kim Shammas. Some history on this: DATFMAD is an annual project created by the Michigan State Medical Society Alliance and the MSMS Foundation to be held in conjunction with national “Make a Difference Day,” initiated in 1992.

Because October is National Domestic Violence month, our Alliance will once again take the opportunity to “Make a Difference” in the lives of domestic violence survivors. Please join me in welcoming guest speaker Sarah Omicioi, Director of Safe Haven Ministries, at our Alliance membership meeting on Tuesday, October 4th, 9:30am. Monthly membership meetings are held at the KCMS office located at 233 East Fulton, Suite 222. Sarah will tell us about Safe Haven Ministries, their domestic violence emergency shelter, support groups, trauma intervention program for children and why it is important that our Alliance support their efforts. A collection of necessities not taken by women, men and children in an emergency flight from an abusive situation will be gathered at an Alliance Wine Social Event the following week—October 10th, 5-7pm at Julie McCorry’s home. For event location, Safe Haven Wish List details and to RSVP, visit our Google calendar at kcmsalliance.org/events.

Karen Begrow
KCMSA President

We want to connect with you!

Join the Alliance online today at: kcmsalliance.org/join-menu

Make a Difference Day

Last year, “Doctors and Their Families Make a Difference” Task Force leaders, Connie Meade and Kim Shammas delivered a trunk load of donations to Safe Haven Ministries. Join us in October to help fulfill this year’s Safe Haven Wish List! Or donate online at kcmsalliance.org/how-to-donate

2016 | 2017 KENT COUNTY MEDICAL SOCIETY ALLIANCE board of directors

Executive Committee (Officers of the Alliance)  
President.................................................Karen Begrow  
President-Elect........................................Alexis Boyd  
Immediate Past-President........................Marybeth Weber  
Recording Secretary...............................Louise Eastman  
Corresponding Secretary.........................Andrea Haidle  
Treasurer................................................Jennifer Baguley  
Assistant Treasurer.................................Christine Pfennig  
Parliamentarian....................................Susan Jelson

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Social Chair.........................................Eileen Brader  
Gourmet Club........................................Tracy Anderson  
Young Alliance Chair.............................Amylynn Buchach  
Men’s Alliance Chair..............................Paul Franey

Task Forces
Baxter Community Center Children’s Holiday Party  
.................................................................Maryann Anderson & Cynthia Matelic  
Doctors & Their Families Make a Difference  
..............................................................Kim Shammas & Connie Meade  
Judge Gardner’s Closet ................................Andrea Haidle

Special Interests
Book Club...............................................Kathy Kendall  
Gavel Club.............................................Beth Junewick

Community Boards
Kent Medical Foundation......................................Irene Betz & Deb Shumaker

KCMS/KCOA BULLETIN EARLY FALL 2016

18
AMAA Annual Meeting Highlights

KCMSA Honored with National Awards

Chicago, Illinois | June 11-14, 2016

KCMSA received two top honors at the American Medical Association Alliance (AMAA) Annual Meeting. For the outstanding success of this year’s Dose of Generosity Charity Event, the AMAA recognized our Alliance as the winner of the Health Awareness Promotion Award. Our second honor came in the Social Media category for our Thank you Campaign on Facebook in which we publicly thanked donating businesses following our charity event.

The three-day meeting was filled with many engaging topics from Grant Writing and Social Media Strategies to Physician Burnout— all designed to inspire and educate alliances from around the nation. One highlight was the introduction of the Opioid Awareness Initiative, led by the Kentucky Medical Association Alliance. Keynote speaker, Sam Quinones, author of Dreamland: The True Tale of America’s Opiate Epidemic gave “a revelatory account of the corrosive threat facing America and its heartland.” The session concluded with a community forum panel moderated by an addiction specialist. Featured on the panel were Chicago law enforcement officials who shared how they are combating the scourge of addiction in their city.

To learn more about the AMAA Annual Meeting presentations visit the members-only portal of the KCMSA website at kcmsalliance.org.

Photo captions: (1) The KCMSA’s Social Media Award presentation slide. (2) KCMSA members accept the Health Awareness Promotion Award from 2015/2016 AMAA President Julie Newman. (3) MSMSA Past-President, Clara Sumeghy opens an item won during the charity auction benefiting the AMA Alliance Health Education Initiative (AHEI). (4) AMAA member Tom Swan (Ohio) leads the AHEI’s Party with a Purpose live auction. (5) Investigative journalist Sam Quinones signs his book “Dreamland.” (6) MSMSA President Elect Janie Gugino, Nebraska Medical Association Alliance President Casey Williams, KCMSA President Karen Begrow and MSMSA President Donna Lake with organizational strategist Robert Nelson (CAE).
Renewed Perils from “Zeroing Out” a Corporation at Year-End

Physicians who are involved in the financial management of their practices are all too familiar with the year-end scramble to “zero out” the corporation’s profits. Under this technique, a physician practice that is structured as a “C” corporation will, after paying all of its year-end expenses, distribute its remaining profits to its shareholders as bonuses. A corporation that effectively uses this technique is left with little or no taxable profits at year-end and thus little or no federal tax liability.

A recent Tax Court case raises renewed concerns about this approach. That case, Brinks Gilson & Lione PC (TC Memo 2015-20), involved an intellectual property law firm structured as a professional corporation that was also taxed as a “C” corporation. Like most professional practices structured in that manner, it regularly issued year-end bonuses to its shareholders from its remaining year-end profits, thus minimizing both its year-end taxable income and any resulting federal tax liability. (While some physicians may delight to learn of attorneys facing scrutiny from the IRS and resulting penalties, the analysis of this case potentially applies to any professional corporation, regardless of the type of services provided, which is structured as a “C” corporation and that issues its remaining year-end profit as bonuses to its shareholders.)

That case involved two particularly troubling aspects. As a result of an audit prior to the actual Tax Court case, the law firm ultimately acceded to the determination of the Internal Revenue Services that at least some portion of the year-end bonuses issued by the corporation to its shareholders should have been classified as dividends. A significant concern with this determination of the IRS is the prevalence of the use of the “zeroing out” technique by professional corporations and the tax effect of issuing dividends. Unlike a bonus or other form of compensation, a dividend is not a deductible expense. A corporation that issues dividends is thus usually left with some amount of year-end taxable income. And, unlike individual tax rates, which are graduated, a corporation’s federal tax rate is 35%, beginning with the first dollar of taxable income. Accordingly, if the IRS is now signaling that using the “zeroing out” technique to the exclusion of issuing dividends of some amount is disfavored or even impermissible, professional corporations may need to reconsider their approaches and structures or risk potential tax penalties.

The other problematic aspect of that case was the Tax Court’s conclusion that the law firm lacked “substantial authority” in support of its position. In other words, the Tax Court ruled that the law firm did not have a reasonable basis under the tax code for claiming a deduction for the year-end bonuses it issued to its shareholders. The Tax Court further rejected the law firm’s defense that it acted reasonably and in good faith by relying on its accountants. Because of that, the law firm had to pay penalties in addition to potential taxes resulting from the dividends it agreed to pay as a result of its audit.

This is not the first time the Tax Court has issued a ruling like this. In 2001, in Pediatric Surgical Associates, PC. v. Commissioner (TC Memo 2001-81), the Tax Court also ruled that a portion of year-end bonuses paid to that professional corporation’s shareholders had to be recharacterized as dividends. That case involved a professional corporation with
four shareholder-physicians and two nonshareholder physicians. The Tax Court held that some portion of the profit generated by the nonshareholder physicians and distributed to the shareholders represented a return on the investment of the shareholders in the corporation and thus constituted a (nondeductible) dividend rather than some form of (deductible) compensation.

When the Pediatric Surgical Associates case was issued, some suggested that it was merely an aberration that did not necessarily reflect the IRS’s general position. The recent Brinks Gilson case, which specifically cited the prior Pediatric Surgical Associates case, seems to confirm the IRS’s prevailing view that a professional corporation should typically pay some “reasonable” amount of dividend to its shareholders and that “zeroing out” a professional corporation at year-end through bonus distributions without any associated dividend may involve at least some degree of tax-related risk. On the other hand, the IRS has not announced, at least publicly, that it is making this matter a particular enforcement priority. At least for now, it thus seems that the IRS will challenge corporations that “zero out” in this manner when the opportunity arises but that it probably is not investigating corporations only for this.

The dilemma for professional corporations that regularly “zero out” at year-end without paying dividends is how to react to this latest ruling. Many professional corporations have done nothing differently since 2001’s Pediatric Surgical Associates case and have been fine from a tax standpoint. Again, however, the Brinks Gilson case may signal a reason for greater concern.

One option for professional corporations is to pay a “reasonable” dividend of some amount to its shareholders. If the shareholders’ paid-in capital (i.e., their aggregate shareholder buy-in payments) is not too large, issuing dividends of between five and ten percent of that invested capital would probably not be large enough to result in either significant taxable income or federal income taxes. Under this approach, the corporation would use some of its year-end profits to pay a dividend and then distribute the rest as shareholder bonuses, just as before. This step alone would probably be sufficient to avoid the sorts of problems identified in the Brinks Gilson and Pediatric Surgical Associates cases. But this might not be financially viable for a corporation with significant shareholder equity or that already has some amount of federal income tax.
ATTENTION RETIRED MEMBERS!

SAVE THE DATE

A social breakfast gathering for the IV League

No agenda. No tasks. Just an opportunity for the KCMS and KCOA to host retired members. A great chance to connect with soon to fly snow birds, and catch up!

Tuesday, September 27, 2016 | 8:30AM
Grand Rapids Masonic Center
Fourth Floor
233 Fulton St. E, Grand Rapids, MI 49503

RSVP Today!
Mariana at 458-4157 or kcmsoffice@kcms.org
At a minimum, a professional corporation should have a specific, articulated shareholder compensation methodology, preferably one that is directly connected to each shareholder through appropriate provisions in each shareholder’s employment agreement. With that in place, if the IRS asserts that some portion of the corporation’s year-end bonuses to its shareholders should be recharacterized as dividends, the corporation has an argument that it would be in breach of its established contractual compensation obligations if it were required to pay some amount of dividend that would reduce those payments. For this to have a chance of being effective, the compensation methodology would need to provide for a specific allocation of profits, rather than merely stating that any year-end profits will be generally distributed as shareholder bonuses.

Especially in small or mid-sized professional practices, many different shareholders often perform some amount of the administrative services necessary for the corporation’s operations. Another possible approach is to explicitly identify those services and specify that some amount of a shareholder’s total compensation is for performing those administrative services. That would involve appointing each shareholder as a particular officer of the corporation, developing at least minimal job descriptions for each of those positions, and formally designating, in either each shareholder’s employment agreement or the corporation’s compensation methodology, that some amount of a shareholder’s total compensation is for performing his or her designated administrative duties. Although probably not likely to be as effective as paying a dividend, this approach would provide a professional corporation with another potential argument against an attempt by the IRS to reclassify a portion of year-end bonuses as dividends.

In response to the Pediatric Surgical Associates case, some professional practices made “S” corporation elections or even converted into professional limited liability companies. While those approaches effectively eliminate the potential dividend issue identified in this article, they have other potential consequences. For example, converting a corporation into a professional limited liability company can result in one-time, immediate taxable consequences. In addition, the eligibility and tax treatment of certain employee benefits (such as health insurance and medical expense reimbursement plans) are handled differently for shareholders of a corporation that makes an “S” corporation election and for the owners of a professional limited liability company, which may not be appealing to those shareholders or owners.

In light of another tax case regarding these matters, professional corporations that have historically “zeroed out” at the end of each year may want to take this opportunity to discuss this issue with their professional advisors and undertake some additional planning before another year-end approaches.
MSU COLLEGE OF HUMAN MEDICINE

Entrustment

Within the world of medical education, EPA does not mean Environmental Protection Agency. It refers to the Core Entrustable Professional Activities for Entering Residency. Presently many medical students enter internship without the necessary skills to attend to patients independently and have to “learn” their skills with real patients.

In a major effort to improve medical care in July with the annual influx of new residents in hospitals, the AAMC has proposed 13 activities that every medical student should be entrusted to perform before graduation and on the first day of their internship. (The report is available at www.aamc.org/cepaeq). The activities vary from gathering a history, to performing a physical examination and prioritizing a differential diagnosis, to recognizing a patient with emergent medical needs, to collaborating as a member of an interprofessional team.

In 2014, the AAMC created a pilot group to investigate how medical schools will be able to teach and assess entrustment of the 13 activities. Seventy medical schools applied to be a part of the pilot group and Michigan State University College of Human Medicine was chosen as one of 10 institutions to participate in this pilot. Other medical schools in the pilot include Columbia University College of Physicians and Surgeons, Florida International University Herbert Wertheim College of Medicine, New York University School of Medicine, Oregon Health & Science University School of Medicine, University of Illinois College of Medicine, University of Texas Health Science Center at Houston, Vanderbilt University School of Medicine, Virginia Commonwealth University School of Medicine, and Yale School of Medicine.

Well into our second year of the pilot, 40 of us (four representatives from each school) have been meeting twice yearly at the AAMC to strategize on how best to assess entrustment and provide faculty development to all people involved with medical school teaching. While initially a daunting task, we all feel passionate about the project and are making progress in working together to develop tools for ourselves and other medical schools to use to assess entrustment in the future. We are also working to identify the extent to which teachers within the community need to understand the details of entrustment in order to evaluate a student.

Do you trust the student alone to accomplish this task, or with you present in the room, or not at all? The MSU College of Human Medicine Class of 2020 will likely be our first class that we “entrust” to be interns on day one of internship. We won’t have the benefit of hindsight, so the Class of 2020 will be working through entrustment right along with us. Wish us luck!
Holy Shigellosis, Bat Man!

Shigellosis is an acute bacterial disease characterized by loose stools accompanied by fever, nausea, and sometimes vomiting, cramps and tenesmus. Bacteremia with severe illness is seen in 4-7% of cases. The disease is caused by four species of Shigella bacteria, with Shigella sonnei and Shigella flexneri being the most common species in the United States.

Shigella bacteria are highly contagious, as the infective dose can be as low as 10 organisms. Those at highest risk for illness include children under the age of 10, those living in group housing or participating in group activities (e.g., child care settings, nursing homes, military barracks, and community wading pools) and men who have sex with men (MSM). Shigella is transmitted by the fecal-oral route and infected individuals or caregivers of young children who fail to thoroughly clean their hands and under fingernails after defecating or diaper changes are primarily responsible for transmission. These individuals may spread infection to others directly by physical contact or indirectly by contaminating food, water or objects (e.g., commonly touched surfaces such as doorknobs).

Between 2010 and 2014, cases of shigellosis were reported very infrequently to the Kent County Health Department (KCHD) with an average of 9 cases per year. In 2015, there was a dramatic increase in shigellosis in Kent County, as 61 cases of were reported to KCHD (Figure 1). The State of Michigan as a whole also saw an increase in reported cases in 2015. After an annual average of 223 cases between 2010 and 2014, a total of 446 cases were reported in 2015. While the rate of Shigellosa infection per 100,000 in Kent County had been at or below the rate in Michigan between 2010 and 2014, the rate during 2015 was more than double that of the state (10 vs. 4.5). Increases in shigellosis also occurred in certain regions of the United States, including Texas where reported cases in 2015 were nearly double the number reported in 2014 (5,132 vs. 2,572). An analysis of the Kent County surveillance data from 2015 indicated that reported cases of shigellosis were most common in children of Hispanic ancestry. Overall, 28 (46%) of cases were children under the age of 10, and 15 of these 28 (54%) were Hispanic.

CONTINUED ON PAGE 26
Through July 31, 2016, cases of shigellosis have outpaced the already elevated number reported in 2015. In Kent County, 38 cases have been reported (compared to 28 in 2015) and across the state, there have been 325 cases compared to 243 at the end of July last year. The epidemiology of shigellosis in Kent County in 2016, however, has been different than 2015. To date, 12 (32%) of reported cases have been in children under the age of 10 and only 1 of these 12 (8%) reported their ethnicity as Hispanic. While 75% of cases in the 11-17 year old age group were of Hispanic ethnicity, overall, only 5 of 38 cases in 2016 have been Hispanic. To date, African Americans make up the majority of cases (42%), including 5 of the 12 cases (43%) in children 10 and under.

Multi-drug resistance is becoming more of a concern with Shigella infections. According to the Centers for Disease Control and Prevention (CDC), most Shigella in the United States is already resistant to ampicillin and trimethoprim/sulfamethoxazole. Resistance to ciprofloxacin is increasing on the global scale and several US clusters investigated by the CDC in 2015 identified Shigella with ciprofloxacin resistance. Investigation into shigellosis clusters in Massachusetts, California and Pennsylvania found that nearly 90 percent of the cases tested were resistant to ciprofloxacin. Because ciprofloxacin-resistant Shigella is spreading, CDC recommends physicians use sensitivity testing to determine which antibiotics will effectively treat shigellosis. Shigellosis is often self-limited. Physicians and patients should consider carefully whether an infection requires antibiotics.

In order to accurately classify the epidemiology of shigellosis in the community, physicians in Kent County are reminded to report all cases of Shigella infection to KCHD by faxing patient demographics and laboratory results to 616-632-7085 or contacting the KCHD Communicable Disease and Epidemiology Unit at 616-632-7228.
# Notifiable Disease Report

**Kent County Health Department**  
700 Fuller N.E.  
Grand Rapids, Michigan 49503  
www.accesskent.com/health  

**Communicable Disease Section**  
Phone (616) 632-7228  
Fax (616) 632-7085  

**July, 2016**  
Notifiable diseases reported for Kent County residents through end of month listed above.

## DISEASE

<table>
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<tr>
<th>DISEASE</th>
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<tr>
<td>AIDS</td>
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<tr>
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<td>CHICKEN POXa</td>
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<td>CHLAMYDIA</td>
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<td>GIARDIASIS</td>
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<td>GONORRHEA</td>
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<tr>
<td>HEPATITIS C (Acute)</td>
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<td>HEPATITIS C (Chronic/Unknown)</td>
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<tr>
<td>MENINGITIS, BACTERIAL, OTHERc</td>
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<td>SYPHILIS (Primary &amp; Secondary)</td>
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<td>WEST NILE VIRUS</td>
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## NOTIFIABLE DISEASES OF LOW FREQUENCY

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<th>NUMBER REPORTED</th>
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<td>Cumulative 2016</td>
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<td>Cumulative 2016</td>
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<td>Dengue Fever</td>
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<td>Toxic Shock Syndrome</td>
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<td>Malaria</td>
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<td>Syphilis - Congenital</td>
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<tr>
<td>Guillain-Barre Syndrome</td>
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<td>Rickettsial - Spotted Fever</td>
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</tr>
<tr>
<td>Typhoid Fever</td>
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<td></td>
</tr>
</tbody>
</table>

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a. Chickenpox cases are reported primarily from schools. Confirmed and probable cases are included.

b. Includes "Influenza-Like Illness (ILI)" and lab-confirmed influenza.ILI cases have flu-like symptoms and are reported primarily by schools.

c. "Meningitis, Bacterial, Other" includes meningitis and bacteremia caused by bacteria OTHER THAN H. influenzae, N. meningitidis, or S. pneumoniae.

Except for Chickenpox & Influenza-Like Illness, only confirmed cases (as defined by National Surveillance Case Definitions: http://www.cdc.gov/mmwr/script/casedefDefault.aspx) are included.

Reports are considered provisional and subject to updating when more specific information becomes available.
REMINDER

Please Pay Your 2017 Dues

Michigan State Medical Society will be sending out 2017 dues notices soon. Dues for MSMS and KCMS are $790. Pay your dues by November 1, 2016, and receive a FREE CME coupon.

If you have mailed a check to us for 2017 dues for the Kent County Medical Society Alliance we have forwarded that information to their Treasurer, Jennifer Baguley and Membership Chair, Barb Hart.