

Western Orthopaedic Association

News

Winter 2018-2019

www.woa-assn.org

Volume 21 Number 1

President's Message

Omer A. Ilahi, MD



As the current President of the Western Orthopaedic Association, I'm deeply indebted to our immediate Past President, Brian Jewett, MD, for doing a truly outstanding job! It's certainly easier to build upon the success of one's predecessor than to completely reverse momentum of any organization. The 2018 WOA Annual Meeting in Snowmass, Colorado was a smashing success! Indeed, Brian hosted and presided over a meeting that smashed all previous WOA records in the amount of research abstracts presented! His Program Chair, Jeff Krygier, MD, in addition to overseeing abstract and poster presentations, put together several very well-received symposia to help all attending surgeons keep abreast of the latest trends in: hip/knee arthroplasty, orthopaedic trauma, orthopaedic sports medicine,

hand surgery, foot/ankle surgery, and orthopaedic business. Jennifer van Warmerdam, MD, oversaw yet another successful resident session, geared to preparing current residents for challenges they will likely face post-training. In addition, Ted Coates, PA, arranged a highly educational program for physician assistants and other orthopaedic allied health professionals.

Congratulations to all the 2018 WOA Annual Meeting Research Award Winners, and especially to the Orthopaedic Programs of both the Keck School of Medicine at USC as well as the Cedars Sinai Medical Center for most research presented! Who will have that honor for the 2019 Meeting? The more abstracts submitted from a program the better the chances of that residency being so honored! The abstract submission deadline is January 25th. Submit them online at www.woa-assn.org. The 2019 Program Co-



Chairs David Mansfield, MD and David Chafey, MD are already planning several excellent symposia covering state of the art developments in several orthopaedic sub-fields. Last year's Program Chair, Jeff Krygier, MD is staying involved to supervise the Resident Program, while Ted Coates is continuing his role and is already busy planning another great allied health educational program.

The 2019 WOA Annual Meeting will be held at the Hyatt Regency Monterey, July 31 – August 3. Paul Moses, author of the book, *The Saint and the Sultan*, will be the

continued on page 2

2019 Call for Abstracts

The Western Orthopaedic Association will present its next Annual Meeting July 31-August 3, 2019 at the Hyatt Regency Monterey in Monterey, CA. The Annual Meeting is one of the premier meetings for orthopaedists practicing in the West. The Scientific Program will be developed to present timely assessments of practice-related techniques and clinical research findings in orthopaedic surgery through accepted noteworthy papers. Nationally recognized speakers will also be invited.



We invite you to submit one or more abstracts for the meeting, as this is an excellent opportunity to present research to your peers. The submission deadline is **January 25,**

2019. Abstract applications may be submitted online through the WOA's website. Visit us at www.woa-assn.org and click on the "Submit Your Abstract" link.

We look forward to receiving your abstract(s) and to seeing you in Monterey next year.

I N S I D E

2019 Calendar of Events	p. 2
Upcoming Meeting	p. 2
Meet WOA's New Board Members	p. 3
Welcome New Members	p. 3
WOA Mourns Howard Steel	p. 4
WOF: Exciting New Opportunities	p. 5
Thank You WOF Contributors	p. 5
Recap of the 82nd Annual Meeting	p. 6
2018 Poster Award Winners	p. 6
2018 Most Outstanding Participation Awards	p. 6
Congratulations to the 2018 Award Winners	p. 6
Meeting Collage	p. 7
Thank You Annual Meeting Grantors and Exhibitors	p. 8
Money Matters	p. 10

WOA 2018-2019 Board of Directors

President

Omer A. Ilahi, MD
Houston, TX

First Vice President

Milton L. "Chip" Routt, MD
Houston, TX

Second Vice President

Nitin N. Bhatia, MD
Orange, CA

Past President

Brian A. Jewett, MD
Eugene, OR

Secretary

Jay R. Lieberman, MD
Los Angeles, CA

Treasurer

Basil R. Besh, MD
Fremont, CA

Members at Large

Edward D. Arrington, MD
Tacoma, WA

Richard A. Marder, MD
Sacramento, CA

Jennifer M. van Warmerdam, MD
San Francisco, CA

Junior Members

Michael Githens, MD
Seattle, WA

Conor P. Kleweno, MD
Seattle, WA

Geoffrey S. Marecek, MD
Los Angeles, CA

Kathryn L. Schabel, MD
Portland, OR

Resident Members

Robin H. Dunn, MD
Aurora, CO

Blake Schultz, MD
Stanford, CA

Managing Director (Ex Officio)

William C. McMaster, MD
Orange, CA

Lay Member (Ex Officio)

William J. Best
Jackson, WY

BOC Representative (Ex Officio)

Bryan S. Moon, MD
Houston, TX

Program Co-Chairs (Ex Officio)

David H. Chafey III, MD
Albuquerque, NM

David J. Mansfield, MD
El Paso, TX

Membership Co-Chairs (Ex Officio)

Kimberly Furry, MD
Durango, CO

Jeffrey Nakano, MD
Grand Junction, CO

President's Message continued

Howard Steel Lecturer. His talk promises to be both enlightening and thought-provoking. My fellow Texan, Stephen Burkhart, MD from San Antonio is slated to be the Presidential Guest Lecturer. I'm excited to have such a world-renowned trailblazer in shoulder surgery and arthroscopy address our meeting.

The Social Program for the 83rd WOA Annual Meeting is truly fantastic, with the highlight being a Thursday evening Welcome Dinner at the world-famous Monterey Bay Aquarium! Tons of quality, family friendly entertainment abounds in the Monterey Bay area, which is very close

to picturesque Carmel-by-the-Sea, as well as the scenic 17-Mile Drive and Pebble Beach. The Social Program will conclude with a Gala on Saturday night.

From myself, and the entire WOA Board of Directors, you are encouraged to bring your family and explore beautiful Monterey, California, as well as learn at the 2019 WOA Annual Meeting. Hope to see you there!

Sincerely,



Omer A. Ilahi, MD

2019 Calendar of Events

January 25, 2019

Abstract submission deadline

March 2019

Resident Award Manuscripts Requested
Preliminary Programs Mail

April 2019

Abstracts Selected, Notifications Mail

July 31-August 3, 2019

83rd Annual Meeting, Monterey, CA

Upcoming WOA Meetings



83rd Annual Meeting
July 31-August 3, 2019
Hyatt Regency Monterey
Monterey, CA

Connect with Us on Social Media



@WesternOrthopaedic



@WesternOrtho

The WOA Mission

The Mission of the Western Orthopaedic Association is to promote high-quality ethical care for musculoskeletal patients in the western region of the United States by providing educational programs, fostering collegiality and supporting professional development among its members and physicians-in-training, and by influencing health care policy.

Meet Our New Board Members



Junior Board Member
Michael Githens, MD
Harborview Medical Center
Seattle, WA



Junior Board Member
Geoffrey S. Marecek, MD
University of Southern California
Los Angeles, CA



Resident Board Member
Blake Schultz, MD
Stanford University
Stanford, CA

Have you taken the 2017 Self-Assessment Exam yet?

It's free for members (a \$95 savings) and provides 10 CMEs toward your Maintenance of Certification.

Register today at www.woa-assn.org/sae

Welcome New Members

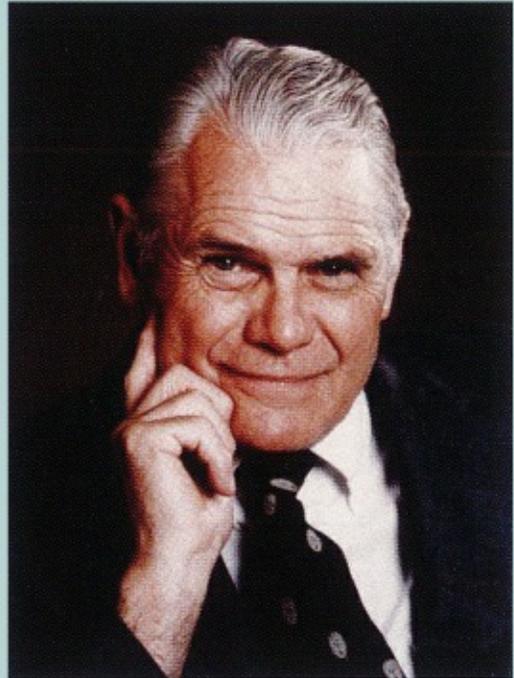
WOA is pleased to welcome the following New Members to the Western Orthopaedic Association.

James R. Alberts, MD, Edmonds, WA
Bryce C. Allen, MD, Temple, TX
Steven L. Barnett, MD, Irvine, CA
Traci G. Barthel, MD, Renton, WA
Jeremy R. Becker, MD, Portland, OR
Evalina L. Burger, MD, Aurora, CO
David J. Burnikel, MD, San Diego, CA
Alexandra K. Callan, MD, Dallas, TX
Susan Cero, MD, Renton, WA
WeiCHin Chen, MD, Honolulu, HI
Jonathan Cohen, MD, Modesto, CA
Russell Cohen, MD, Tucson, AZ
Vincent Colin, MD, Killeen, TX
Robert D. D'Ambrosia, MD, Aurora, CO
John G. Desantis, DO, Rancho Mirage, CA
Christopher Diefenbach, MD, Flagstaff, AZ
Arati Dunbar, MD, Redwood City, CA
Gordon R. Engel, MD, Novato, CA
Judd R. Fitzgerald, MD, Kennewick, WA
Alexander Garber, MD, Honolulu, HI
Frank G. Guellich, MD, Thousand Oaks, CA
Neil J. Halbridge, MD, Riverside, CA
Robert G. Hansen, MD, Caldwell, ID

Brian M. Haus, MD, Sacramento, CA
Jonah Hebert-Davies, MD, Seattle, WA
Richard L. Henderson, MD, Walla Walla, WA
John E. Herr, MD, Las Vegas, NV
Francis J. Hornicek, MD, Los Angeles, CA
Elizabeth Ignacio, MD, Honolulu, HI
Jack E. Jensen, MD, Houston, TX
Kirk A. Kaiser, MD, Reno, NV
Jason Kaneshige, MD, Honolulu, HI
Namdar Kazemi, MD, Aspen, CO
Thomas Keller, MD, Kailua, HI
Christian K. Kikuchi, MD, Honolulu, HI
Christopher J. Kleck, MD, Aurora, CO
Emily Krau, MD, Redwood City, CA
Andrea Kussman, MD, Redwood City, CA
Phillip Kailai Kwong, MD, Los Angeles, CA
Lorin Lee, MD, Honolulu, HI
Daniel M. Lerman, MD, Denver, CO
Milton T. M. Little, MD, Los Angeles, CA
Julie Long, MD, Pleasanton, CA
Colin Mansfield, MD, Walnut, CA
Jessica C. McBeth, MD, San Jose, CA
Robert Medoff, MD, Kailua, HI

Amir H. Mostofi, MD, Pasadena, CA
William S. Muir, MD, Las Vegas, NV
George A. Nicola, MD, Caldwell, ID
David Oji, MD, Redwood City, CA
William Barrett Payne, MD, Burien, WA
Aimee Perreira, MD, Honolulu, HI
Sara Sakamoto, MD, Kailua, HI
Joshua G. Schkrohowsky, MD, Chelan, WA
Paul M. Simic, MD, Van Nuys, CA
Matthew P. Simonich, MD, Pueblo, CO
Robert J. Steffine, MD, Redwood City, CA
Ann C. Stein, MD, Las Vegas, NV
Matthew Thompson, MD, Seattle, WA
Steven W. Thorpe, MD, Sacramento, CA
Gehron Treme, MD, Albuquerque, NM
Justin A. Walker, MD, Reno, NV
Tim Wang, MD, Redwood City, CA
Derek Ward, MD, San Francisco, CA
Jared White, DO, Thornton, CO
Suzanne M. Yandow, MD, Seattle, WA
Melissa Zimel, MD, San Francisco, CA

*In Memory of
Dr. Howard H. Steel
1921-2018*



WOA Mourns the Passing of Howard H. Steel

It is with great sadness that I report the passing of our friend, mentor and benefactor, Howard H. Steel. Howard passed away on September 5th in Kalispell, Montana, where he suffered a cardiac event in the hospital while recovering from a stroke. He was vital and engaged up to the end of his remarkable 97 years.

The Howard Steel Foundation was established in 1981 by a group of his grateful adult patients who had undergone his unique “hemipelvectomy” procedure for chondrosarcoma and limb preservation. In 1990, the foundation began funding individual orthopaedic organizations for a lectureship. The only qualification was the acceptance of a \$100,000 grant directed to the enhancement of educational efforts on a topic outside the realm of orthopaedics and medicine.

The WOA was awarded the Howard H. Steel Foundation Lectureship Grant in 1999, and it immediately became an integral

part of the annual program. In 2001, the financial viability of the WOA was challenged and the Organization was compelled to borrow from the corpus of the foundation grant to pay its bills. The Organization regained its footing, repaid the loan, and re-achieved organizational and financial viability.

Without Dr. Steel’s benevolence, it is possible that the WOA would have ceased to exist. In honor of his contributions and in celebration of his 90th birthday in 2011, Howard Steel was awarded an Honorary Lifetime Membership in the WOA. This is a singular distinction and included the presentation of the WOA Presidential Medalion, an award he proudly displayed in his Villanova home.

We have lost an exceptional individual, a hero to many, and a true “man of steel.” His memory will be sustained through the Howard Steel Foundation Lectureship, which will always serve as a perspective on

his unique life. A celebration of his life was held November 13th at the College of Physicians in Philadelphia.

For additional insight on Dr. Steel’s legacy, please view the Howard Steel Legacy Documentary at <https://vimeo.com/42668758>. Additional information may be found online, including the 2013 AOA tribute to his 50-year membership. Memorial contributions can be made to the Shriner’s Hospital for Children: 3551 North Broad Street, Philadelphia, PA, 19140, Attn: Development Office, and also to www.steelassembly.org.

Please take a moment in tribute to Dr. Steel.

Howard, it has been an honor and a privilege to know you. The experience has certainly influenced and enhanced our lives.

Sincerely,

Theodore L. Stringer, MD
Past President

The Western Orthopaedic Foundation: Exciting New Opportunities

The Western Orthopaedic Foundation (WOF) is a recently created extension of the Western Orthopaedic Association (WOA). The Foundation was established in 2015 under section 501(c)3 of the IRS code, which means it is a tax-exempt, not-for-profit organization, focused primarily on science and education.

The WOF offers a variety of wonderful, exciting new opportunities for surgeons and non-surgeons from all walks of life to further the goals of advancing education and research in the field of Orthopaedics. There are many ways this happens including:

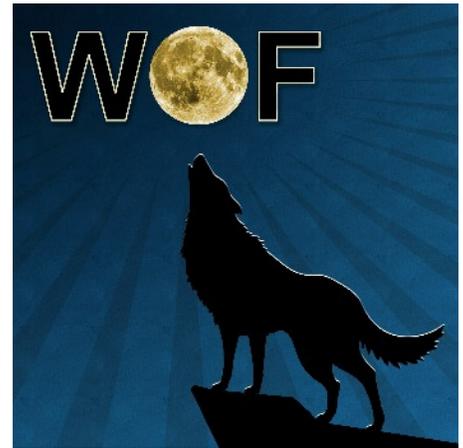
1. WOF is the repository of the funds for the named research awards currently in place and which are given to the winning residents/fellows who present the best papers at the WOA Annual Meeting: The Harold and Nancy Willingham Award, The Lloyd Taylor Award, the Vernon Thompson Award and the Sanford and Darlene Anzel Award. It is also the repository of the Howard Steel Fund which brings outstanding speakers to every WOA Annual Meeting.
2. Currently, there are three Young Investigator Awards (for junior faculty) and several additional "WOF" Resident/Fellow Awards funded by general funds from the Foundation. Each of these generically named awards present an opportunity for interested members to establish an award named in honor of

themselves or in honor of someone else. If YOU are interested, please call for details and to discuss ways this can best be arranged, based on your individual financial situation.

3. The WOF gratefully accepts donations from WOA Members, relatives, patients and the general public. All donations are tax-deductible to the extent allowed by law. Those donations allow the WOF to expand the number and scope of awards given to reward outstanding, first-rate research presented at WOA Meetings.

4. The WOF has an ongoing collaboration with the OREF to fund resident research grants for work to be done, as opposed to the awards for presentations for work already done. Residents' requests for research support made to the OREF are reviewed by expert panels. Proposals that score highly enough but for which the OREF has insufficient funds are shared with the WOF. Top-scoring grant requests that come from institutions in the 14 western states are then funded by the WOF. Research funded will be presented subsequently at a future WOA Annual Meeting.

5. The WOF welcomes donations from our corporate partners in orthopaedics. Those gifts will contribute to the success of research scientists working throughout the region and are welcomed in



whichever format works best, whether in dollars or via in-kind donations of materials and lab courses.

The Western Orthopaedic Foundation is working hard to promote the science and art of our profession. If you or someone you know is interested in learning more about our mission or contributing to the success of this new venture, please call and let us know how we can make that happen to suit your needs and wishes.

Call toll-free: (866) 962-1388

Online: www.woa-assn.org

Respectfully submitted,

Robert R. Slater, Jr., MD
President, WOF

Thank You WOF Contributors

Western Orthopaedic Foundation would like to thank the following contributors for their generous support during the first nine months of the 2018 fiscal year. The continued ability for WOF to fund special speakers and Resident/Fellow Awards for the Annual Meeting is due in large part to the generous donations by WOA Members and nonmembers to WOF. Thank you for your support!

Charles Barnhart, MD
Aaron Baxter, MD
William Best, MD
Nitin N. Bhatia, MD
Julius A. Bishop, MD
Conor P. Kleweno, MD

Jeffrey E. Krygier, MD
Jay R. Lieberman, MD
Richard A. Marder, MD
William C. McMaster, MD
P. Joanne Ray
Kent Reinker, MD

Milton L. "Chip" Routt Jr., MD
Kathryn L. Schabel, MD
Frink Spencer, MD
Giselle Tan, MD
Jennifer M. van Warmerdam, MD
James Webb, MD

Recap of the 82nd Annual Meeting

The 82nd Annual Meeting was a remarkable success with an outstanding Scientific Program developed by Program Chair Dr. Jeffrey E. Krygier and the WOA Program Committee. It included the largest amount of research presentations ever on one of our programs.

Highlights included the Howard Steel Guest Lecturer, an international thought leader on physician behavior, Dr. Wayne M. Sotile, with his enlightening talk, "Choosing Resilience: How Physicians and Medical Organizations Can Curb Burnout" and the inspiring talk "Succeeding in the Brave New /Old World: Facts Are Stubborn Things!" from Presidential Guest Speaker Nathan S. Kaufman. There was also an afternoon Resident Review Session on Thursday that was well-attended and received great feedback. The program wrapped up on Saturday with the informative Presidential Address by Dr. Brian A. Jewett, "The WOA and YOU."

The meeting kicked off with a wonderful Welcome Dinner at the fun-filled Rodeo,



where everyone had a chance to visit with old friends and colleagues. The following evening began with the Exhibitor Reception before attendees went out on their own to explore Snowmass Village or just relax at the resort. The meeting was brought to a close with the always enjoyable Family Gala Dinner Dance.

It was a memorable meeting and we want to thank everyone who attended. If you missed the event, we encourage you to view the meeting photos at www.woa-assn.org and see what a great time it was.

We look forward to seeing you next year at the Grand Hyatt Monterey in Monterey, California, July 31-August 3, 2019.

Congratulations to the 2018 Award Winners

Congratulations to the following 2018 WOA Resident/Fellow Award Recipients. The award winners were selected during the Annual Meeting in Snowmass, CO.

Lloyd Taylor Award Winner

Garin Hecht, MD, Harborview Medical Center
Pre-Operative CT Can Predict Post-Operative Shortening of Extra-Capsular Hip Fractures

Vernon Thompson Award Winner

Trevor Barronian, MD, Oregon Health and Science University
When is an Orthopaedic Intern Ready to Take Call?

Harold and Nancy Willingham Award Winner

Brian Sager, MD, University of Texas Southwestern
Innervation of the Subscapularis: An Anatomical Study

Sanford and Darlene Anzel Award Winner

K. Chandra Vemulapalli, MD, University of Texas Health McGovern Medical School
Intramedullary Nailing Versus Lateral Locked Plating for Distal Femur Fractures

WOA Resident Award Winners

Steven Donohoe, MD, Keck School of Medicine of the University of Southern California
Comparing AHD Between MRI and X-Ray in Massive Cuff Tears

Adam Johannsen, MD, Stanford University
Influence of Capsular Laxity and Labral Integrity on Hip Stability

2018 Poster Award Winners

Congratulations to the following 2018 WOA Poster Award Recipients. The award winners were selected during the Annual Meeting in Snowmass, CO.

First Place

Emily Hampp, PhD, Mahwah, NJ
Less Iatrogenic Soft Tissue Damage in Robotic-Arm Assisted Approach TKA

Second Place

Santano L. Rosario, BA, Keck School of Medicine at the University of Southern California
Driving after Shoulder Arthroplasty: When is it Safe?

Third Place

Tyler Bron, MD, University of Colorado School of Medicine
Blood Loss and THA: Impact of a Bipolar Sealant Device

2018 Most Outstanding Participation Awards

The Western Orthopaedic Foundation awards two research grants to the institutions with the most participation in the WOA Scientific Program.

Congratulations to the following 2018 Most Outstanding Participation Award Recipients. The award winners were selected during the Annual Meeting in Snowmass, CO.

The Keck School of Medicine of the University of Southern California

Cedars-Sinai Medical Center

Young Lu, MD, University of California, Irvine
C1-C3 Construct with Short C2 Pedicle Screws versus Goel-Harms Fixation



Grantor & Exhibitor Acknowledgements

The Western Orthopaedic Association would like to thank the grantors and exhibitors of the WOA's 82nd Annual Meeting. Without the unrestricted educational support of the companies listed below, we would not have been able to provide this conference.

PLATINUM

Johnson & Johnson Medical Devices Company
Stryker

GOLD

Flexion Therapeutics
Smith & Nephew

SILVER

ConvaTec

BRONZE

Heron Therapeutics

Surgical Care Affiliates

Zimmer Biomet - Grantor

EXHIBITORS

3D Systems Symbionix
Acumed
Aerobiotix, Inc.
American Academy of
Orthopaedic Surgeons
AmnioX Medical
ARYSE
Biocomposites
Bioventus LLC
CeramTec Medical Products
ConforMIS, Inc.
DJO
Endo Pharmaceuticals
Esaote

EXOS Physical Therapy &
Sports Medicine
Ferring Pharmaceuticals Inc.
Globus Medical
Halyard Health
Horizon Pharma
Innovative Medical Products,
Inc.
Mallinckrodt Pharmaceuticals
McGinley Orthopedics
MedPro Group
Medtronic Transformative
Solutions
Myoscience

Orthosensor, Inc.
OsteoRemedies
Pacific Medical, Inc.
Paragon 28
Shukla Medical
Skeletal Dynamics
Total Joint Orthopedics
Vericel Corporation
VirtaMed AG
Virtual OfficeWare Healthcare
Solutions
Ziehm Imaging

I AM MODERNIZING ORTHOPEDICS

WITH A SMARTER EHR

It's so advanced, it actually learns from you. Modernizing Medicine®'s all-in-one platform was designed by practicing orthopedists to streamline treatment and improve outcomes. From the moment you first log in, it begins learning how you practice, diagnose and treat patients, customizing itself to give your practice greater efficiency.

So you can see more patients, while seeing more of your patients. It's time to demand more from your EHR.

VIEW OUR 2-MINUTE DEMO
MODMEDORTHO.COM

TOGETHER, WE ARE MODERNIZING MEDICINE.



For desktop and mobile devices





2018 Year-End Tax Planning Tips and New Deduction for Business Owners

By David Mandell, JD, MBA and Carole Foos, CPA

As fall weather descends upon us, it's a good time to start thinking about the end of 2018 and what that means when it comes to your taxes. As you already know, there was a major tax overhaul at the end of 2017, and most of the provisions in the 2017 Tax Cuts and Jobs Act are effective this year. If you haven't already done so, you should evaluate how the new tax law affects your personal tax situation.

First and foremost, if you receive W-2 wages, you need to review your 2018 withholding and consider making changes to your W-4. The tax law brought with it new tax withholding tables, so make sure your current withholding is sufficient to avoid any underpayment penalties. If it is not, you still have time to increase withholding through the end of the year.

It's also a good time to review stock sales for 2018. If your portfolio has loss positions, they could be used to offset capital gains you have realized this year, thus reducing your 2018 capital gains tax.

If you still plan to itemize, even though state and local tax deductions are now limited and the standard deduction has increased, you may want to consider "bunching" your charitable contributions to take advantage of them this year. Making more contributions in years you itemize, and fewer in years when you take the standard deduction, will maximize the tax benefit. Since property taxes are now limited along with state and local income and sales taxes, make sure you allocate any business property taxes to the business return (or to the rental schedule on your personal return) so you still receive the tax benefit.

You should also note that because the Alternative Minimum Tax (AMT) exemption increased with the new tax act, you may be able

to recapture some of the AMT you paid in previous years. You can discuss this with your CPA at your year-end tax planning meeting.

New deduction for business owners

If you are the owner of a business which is not taxed as a C corporation, you may be eligible for the new Section 199A deduction. This is a 20% deduction against Qualified Business Income (QBI) of pass-through entities – S corporations, partnerships, sole proprietorships, estates and trusts including LLCs taxed as such. This new deduction is effective January 1, 2018 through 2025. The deduction is the lesser of 20% of the taxpayer's QBI or 20% of taxable income less capital gains. Note that this is a deduction against business income but it is taken on the owner's personal return.

For a business owner who is married and files a joint tax return, if personal taxable income is below \$315,000, there are no further limitations – no matter the type of business. You can deduct 20% of your qualified business income. For single, married filing separate or head of household taxpayers, if your taxable income is below \$157,500, you get the deduction. This deduction would effectively reduce a 37% tax rate on business income to 29.6%!

But wait, tax law is never that easy. If you are over the \$315,000 / \$157,500 taxable income threshold, there are further restrictions. Specified service business (SSB) income is not eligible for the deduction if the owner's personal taxable income exceeds \$415,000 for a married taxpayer or \$207,500 for a single taxpayer. These SSB's include medical practitioners, attorneys, accountants, consultants, athletes, financial service providers, and investment managers. In fact, if the principal asset of your business is your skill or reputation or that of your employees, you are an SSB. Engineers and architects are exempt from this status.

If your business is not an SSB and your taxable income is above the thresholds, you have further limitations. Your deduction cannot exceed 50% of your allocable share of W2 wages paid by the business or 25% of your share of W-2 wages paid by the business plus 2.5% of the unadjusted basis of qualifying business property.

Sound confusing? It is! Talk to your CPA about how this pass-through deduction affects you and consider ways to either qualify for or maximize the deduction. Can a qualified retirement plan deduction get you under the threshold amount? Should you reduce the W-2 wages you are receiving from your S corporation and take more profit distributions? Keep in mind your W-2 wages still need to reasonably compensate you for the services you provide. You might need to change your partnership compensation structure to reduce guaranteed payments and to increase partnership distributions since guaranteed payments are not eligible for the deduction.

The bottom line is that the new tax law presents us with challenges as well as opportunities, and planning is essential to maximize your benefits. Talk to your CPA about your personal tax situation, and contact OJM Group for a free consultation to discuss how you and your business can put together a comprehensive and effective wealth management plan. The authors welcome your questions.

SPECIAL OFFERS: To receive a free print copy or ebook download of *Wealth Management Made Simple* and *Wealth Protection Planning for Orthopaedic Surgeons*, visit www.ojmbookstore.com and enter promotional code DATATR02 at checkout or contact OJM Group at 877-656-4362.

continued on page 11

Statements and opinions expressed in the advertisements and information regarding products or services herein are those of the author(s) and do not necessarily reflect those of the Publisher or the Association. The Publisher and the Association do not assume any responsibility or liability for such material and do not endorse, guarantee or warrant any product or service advertised in this newsletter.

See you in Monterey

83rd Annual Meeting
July 31-August 3, 2019
Hyatt Regency Monterey * Monterey, CA

Abstracts accepted online at www.woa-assn.org through January 25, 2019

Money Matters *continued*

David B. Mandell, JD, MBA is an attorney and author of more than a dozen books for physicians, including *Wealth Protection Planning for Orthopaedic Surgeons*. He is a principal of the wealth management firm OJM Group www.ojmgroup.com, where Carole Foos, CPA is also a principal and lead tax consultant. They can be reached at 877-656-4362 or mandell@ojmgroup.com.

Disclosure:

OJM Group, LLC. ("OJM") is an SEC registered investment adviser with its principal place of business in the State of Ohio. OJM and its representatives are in compliance with the current notice filing and registration require-

ments imposed upon registered investment advisers by those states in which OJM maintains clients. OJM may only transact business in those states in which it is registered, or qualifies for an exemption or exclusion from registration requirements. For information pertaining to the registration status of OJM, please contact OJM or refer to the Investment Adviser Public Disclosure website www.adviserinfo.sec.gov.

For additional information about OJM, including fees and services, send for our disclosure brochure as set forth on Form ADV using the contact information herein. Please read

the disclosure statement carefully before you invest or send money.

This article contains general information that is not suitable for everyone. The information contained herein should not be construed as personalized legal or tax advice. There is no guarantee that the views and opinions expressed in this article will be appropriate for your particular circumstances. Tax law changes frequently, accordingly information presented herein is subject to change without notice. You should seek professional tax and legal advice before implementing any strategy discussed herein.



Western Orthopaedic Association

110 West Rd, Suite 227

Towson, MD 21204

info@woa-assn.org

www.woa-assn.org

Do You Know a Qualified MD or DO Orthopaedic Colleague Who Is Not a WOA Member?

Member Incentive

Refer and sponsor one new member and receive 1/2 off the registration fee for the next annual meeting.

Refer and sponsor two new members and the registration fee for the next meeting is waived.

(Note: To qualify for incentive, new membership must be approved by the Board of Directors.)

Completion of an accredited residency program and privileges to practice as an orthopaedist in a local hospital are the requirements for both MD and DO candidates.

**Free
Meeting
Registration!**

Apply for
membership
online at

www.woa-assn.org

or call

866-962-1388

and ask for
an application.

The Benefits of Being a Member:

1. Self-Assessment Exam worth 10 SAE CME credits toward your Maintenance of Certification (MOC) requirements
2. 24 FREE CME credits through the *Journal of Surgical Orthopaedic Advances*
3. Free access to *Clinical Orthopaedics and Related Research®* (CORR)
4. Meeting registration fee waived for new members' first year
5. Discounted subscription to *Journal of Bone and Joint Surgery*
6. Free subscription to the *Journal of Surgical Orthopaedic Advances*
7. Annual meeting discount for members
8. Diverse annual meeting content
9. Awards and scientific recognition
10. WOA newsletter