

President's Message

Brian A. Jewett, MD



It is my great honor to be writing to you as the current President of the WOA. We had an outstanding year in 2017, as outgoing President Robert Slater, MD harnessed the pioneering spirit of the West to help push the WOA to new heights and achievements. The Kauai meeting in August was a tremendous success, with an inspired academic program across all specialties lead by Omer Illahi, MD and the AAOS co-sponsored Resident Program, led by Jennifer VanWarmerdam, MD. The WOA revealed its new logo, awarded 7 resident research awards, 3 young investigator awards, and the new Foundation (WOF) granted its first resident research sponsorship award through the OREF to the University of California, Los Angeles and Baylor Scott & White for Most Outstanding Participation. The allied health program again engaged our Physician Assistants and Nurse Practitioners in a lively hands-on environment,

while the Rapid Fire sessions continued to present a casual but energetic forum for our members to present individual research papers. Families and members gathered for a wonderful Luau in the gardens of the Grand Hyatt Resort and enjoyed family friendly Hawaiian activities each day. The membership was treated to a personal and historical look at the Apollo Space program from former astronaut Walter Cunningham, while Peter Stern, MD gave his entertaining historical view of hand and orthopedic surgery. Congratulations Bob on a very successful year!

The Board of Directors of the WOA continues to work diligently to create new avenues of learning, sharing, and networking for our members. Our Board is a diverse group of talented orthopedic surgeons representing both academics and private practice throughout the western states, and they are committed to making the WOA important, relevant and exiting to you, your fam-



ily, and your practice. The Board is always receptive to your ideas, so feel free to contact any one of us with suggestions on how we can make the WOA even better.

This summer, the WOA is headed to Colorado, where I am excited to host the 82nd meeting in the beautiful valley of Snowmass at the Snowmass Westin, August 1-4, 2018. I want to encourage all of you to attend, as the venue and academics will have unparalleled splendor and excitement. The valley of Snowmass, just minutes from the Aspen Airport, is host to world class fly-fishing, hiking, mountain biking, sightseeing, rafting, horseback riding, and other fun summer mountain activities. The town of

continued on page 2

2018 Call for Abstracts

The Western Orthopaedic Association will present its next Annual Meeting August 1-4, 2018 at the Westin Snowmass Resort in Snowmass, Colorado. The Annual Meeting is



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 26, 2018. Abstract applica-

tions may be submitted online through the WOA's web site. Visit us at www.woa-assn.org and click on the "Submit an Abstract" link.

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

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President's Message continued

Aspen's alluring shopping and dining is only a short shuttle away. The Welcome Dinner will be at an outdoor rodeo, while the final Gala will be a fun-themed "denim and diamonds". The meeting will be a great summer vacation for the whole family. The academic program will be headed by Jeff Krygier, MD, who has a great line-up of symposiums for you to enjoy and learn the state of the art orthopedic management of a variety of conditions, including a one-hour session on wilderness medicine, like what to do in the cold with hypothermia, and how to really handle a bear encounter.

Our Howard Steel Lecturer will be Dr. Wayne Sotile who is a world-renowned researcher and speaker on physician resilience. His talks on preventing burnout, maintaining a happy marriage, and manag-

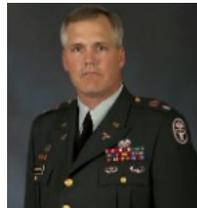
ing work life balance are not to be missed. My Presidential Guest Lecturer will be Nathan S. Kaufman, a leading orthopedic economist who will discuss relevant strategies for us to succeed in a post ACA, MACRA, value based payment environment.

The WOA continues to grow in strength and value to you and your family. If you are interested in helping us sponsor original resident research, check out our Foundation at www.woa-assn.org/donate. The Board and I promise you a wonderful meeting in Colorado, and I hope to see you and your family in Snowmass Summer 2018!

Sincerely,

Brian Jewett
Brian A. Jewett, MD

Meet Our New Board Members



Member At Large
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Madigan Army Medical Center
Tacoma, WA



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Portland, OR

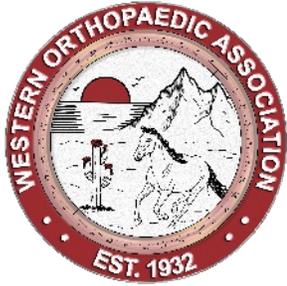
Western Orthopaedic Foundation

Help support the Western Orthopaedic Foundation (WOF), a 501(C)3 tax exempt fund, with your charitable donation. WOF was established to provide educational and research opportunities for young orthopaedists throughout the territory.

WOA provides named and unnamed research grants for Residents at its Annual Meeting. Contributions from members has helped to make this possible. These resi-

dent research grants will continue to be a focus for WOA at its Annual Meeting.

Make your mark on the future and be a part of WOF. We encourage you to make a donation to help WOA achieve its goals for funding educational programs for Residents. We appreciate your continued support of WOF and would like to thank you for your generosity this past year. If you are interested in donating just go to www.woa-assn.org/donate.



New WOA Logo

WOA has adopted a new logo that will now be included on all printed material.

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Welcome New Members

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

Benjamin Allen, MD, Pocatello, MD
 Warren Ayers, MD, Wailuku, HI
 Daphne Beingessner, MD, Seattle, WA
 David Bennett, MD, Albuquerque, NM
 Brandee Black, MD, Albuquerque, NM
 Michelle Boskovich, PA-C, Mather, CA
 Paul Braaton, MD, Modesto, CA
 Michael Browne, MD, Mineral Wells, TX
 Edward Cahill, MD, Stockton, CA
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 William Clark, MD, Burien, WA
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 Seth Criner, DO, Visalia, CA
 Braden Criswell, MD, Pasadena, CA
 Catherine Cunagin, MD, Boise, ID
 Melanie Daniel, FNP-C, Tucson, AZ
 Monica Daugherty, PA-C, Portland, OR
 John Dearborn, MD, Fremont, CA
 Marc DeHart, MD, San Antonio, TX
 Gregory DeSilva, MD, Oro Valley, AZ
 Ian Dickey, MD, Denver, CO
 Kathryn Doughty, MD, Spokane, WA
 Robin Dunn, MD, Aurora, CO
 Steven Frick, MD, Palo Alto, CA
 Spencer Frink, MD, Houston, TX
 C. Keith Fujisaki, MD, Burien, WA
 Christopher George, MD, Glenwood Springs, CO
 Michael Githens, MD, Seattle, WA
 Paul Gladden, MD, New Orleans, LA
 Tyler Goldberg, MD, Austin, TX
 Raylene Gordin, MD, Salem, OR
 Scott Grewe, MD, Tigard, OR
 Steven Gunnell, DO, Elko, NV
 Thomas Hackett, MD, Vail, CO
 Erin Haggerty, MD, Calabasas, CA
 Brett Hampton, MD, Rockville, MD

Daniel Hanesworth, MD, Mount Vernon, WA
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 Eric Hofmeister, MD, Chula Vista, CA
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 Terri Johnson, PT, Centennial, CO
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 Brian Jones, MD, Burien, WA
 Samer Kakish, FRCS, Albuquerque, NM
 Ashay Kale, MD, Fremont, CA
 Galen Kam, MD, Las Vegas, NV
 Krishn Khanna, MD, San Francisco, CA
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 Terren Klein, MD, El Paso, TX
 Conor Kleweno, MD, Seattle, WA
 Emily Kraus, MD, Redwood City, CA
 Christopher Kreulen, MD, Sacramento, CA
 Kate Kuhlman-Wood, MD, Coeur d'Alene, ID
 Eli Kupperman, MD, Los Angeles, CA
 Jason Kurian, MD, Portland, OR
 Andrea Kussman, MD, Redwood City, CA
 Casey Lagan, MD, Dumas, TX
 James Learned, MD, Orange, CA
 Laura Lee, MD, Tucson, AZ
 Daniel Lerman, MD, Denver, CO
 Michael Lilyquist, MD, Reno, NV
 Douglas Lucas, DO, Durango, CO
 Carlos Lugo, MD, West Covina, CA
 Roger Lunke, MD, San Antonio, TX
 Ryan Martyn, MD, Danville, PA
 Jessica McMichael, MD, Orange, CA
 Russell Meldrum, MD, Phoenix, AZ
 Christen Mellano, MD, Fountain Valley, AZ
 Scott Mitchell, MD, Houston, TX
 Daniel Moon, MD, Aurora, CO
 Laura Moore, DHSc, PA, Anaheim Hills, CA
 Cory Nelson, MD, Scottsdale, AZ

William Newton, MD, Dallas, TX
 Daniel Ocel, MD, Wheat Ridge, CO
 Ralph Passarelli, MD, Greensburg, PA
 Duane Pitt, MD, Scottsdale, AZ
 Ben Pradhan, MD, Pasadena, CA
 Beth Price, NP, Grand Junction, CO
 James Reid, MD, Agoura Hills, CA
 Jason Rhodes, MD, Aurora, CO
 Lee Rise, MD, Santa Fe, NM
 David Rovinsky, MD, Lihue, HI
 Augustine Saiz, MD, Sacramento, CA
 Kathryn Schabel, MD, Portland, OR
 Katherine Schroeder, MD, Houston, TX
 Roman Schwartzman, MD, Boise, ID
 Luke Seidel, MPAP, Eugene, OR
 Adam Seidl, MD, Aurora, CO
 Sohail Shayfer, MD, Encino, CA
 Pamela Sherman, MD, Fort Worth, TX
 Sanjai Shukla, MD, Reno, NV
 Rebecca Sjostrom, MD, Anchorage, AK
 Stacia Smith, MD, Mount Vernon, WA
 Casey Steele, MBBS, Southport, Australia
 Christopher Stevens, MD, Oro Valley, AZ
 Brian Straus, MD, Irving, TX
 Albert Swafford, MD, Bakersfield, CA
 Justin Swan, MD, Salinas, CA
 Giselle Tan, MD, Billings, MT
 Debra Templeton, MD, Sacramento, CA
 Martin Tulus, MD, Renton, WA
 Melinda Turkington, PA-C, Auburn, WA
 Andrew Veitch, MD, Albuquerque, NM
 John Vorhies, MD, Redwood City, CA
 Tim Wang, MD, Redwood City, CA
 William Webb, MD, Pagosa Springs, CO
 Nadine Williams, MD, Loma Linda, CA
 Christopher Wilson, MD, Sacramento, CA
 Craig Wiseman, MD, Walnut Creek, CA

Recap of the 81st Annual Meeting

The 81st Annual Meeting was a remarkable success with an excellent Scientific Program. Program Chair Dr. Omer A. Ilahi along with the WOA Program Committee did a great job of putting together the Scientific Program. Highlights included an interesting look at orthopaedic surgery through the years, *Impact Developments in Hand During My Lifetime*, by Presidential Guest Speaker Peter J. Stern, MD, the Howard Steel Guest Lecturer and astronaut, Walter Cunningham's personal look at the history of the Apollo Space Program, *The Golden Age of Space Flight*, and Dr. Robert R. Slater's educational Presidential Address, *Grand, High Views of the WOA and the WOF: Understanding Where We've Been to Predict Where We're Going*. The afternoon Resident Review Session again received great feedback and was well attended.

The meeting kicked off with a wonderful Welcome Reception overlooking the ocean and enjoying the Hawaiian entertainment allowing everyone a chance to visit with old



friends and colleagues. The following evening began with the Exhibitor Reception before everyone went out on their own to enjoy beautiful Kauai or just relaxed at the amazing resort. The meeting was brought to a close with the always enjoyable Family Luau.

It was a memorable meeting and we want to thank everyone who attended. If you missed the event, we encourage you to view the 2017 Hawaii pictures on the WOA website (www.woa-assn.org) and see what a great time it was.

We look forward to seeing you next year at the Westin Snowmass Resort in Snowmass, Colorado, August 1-4, 2018.

Congratulations to the 2017 Award Winners

Congratulations to the following 2017 WOA Resident/Fellow Award Recipients. The award winners were selected during the Annual Meeting in Kauai, HI.

Lloyd Taylor Award Winner

John D. Johnson, DO, Tripler Army Medical Center
14 Year Follow-Up of Arthroscopic versus Open Anterior Shoulder Stabilization

Vernon Thompson Award Winner

Stephen D. Zoller, MD, University of California, Los Angeles
Longitudinal Murine Model of Allograft Infection: Evidence for Paradigm Shift?

Harold and Nancy Willingham Award Winner

Vishal V. Hegde, MD, University of California, Los Angeles

Vitamin D is a Modifiable Risk Factor for Periprosthetic Joint

Sanford and Darlene Anzel Award Winner

Howard Y. Park, MD, University of California, Los Angeles
Vancomycin Powder in Spine Surgery: Does It Work and Does Dose Matter? An In-Vivo Mouse Model Experiment

WOA Resident Award Winners

Jason H. Ghodasra, MD, MSCI, University of California, Los Angeles
Radiographic Risk Factors for Loss of Fixation Following Volar Plate Fixation of Intra-Articular Distal Radius Fractures

Jonathan D. Hughes, MD, Scott and White Medical Center

Comparison of Short-Term Biodex Results after Anatomic ACL Reconstruction between Three Autografts

2017 Poster Award Winners

Congratulations to the following 2017 WOA Poster Award Recipients. The award winners were selected during the Annual Meeting in Kauai, HI.

First Place

Jonathan Cheah, MD, University of California, San Francisco
Effects of Chronic Opioid Use on Perioperative Shoulder Arthroplasty Outcomes

Second Place

Chima D. Nwankwo, MD, St. Mary's Medical Center
I A Comparison of Outpatient Versus Inpatient Shoulder Arthroplasty – A Single Hospital Experience

Third Place

Brandon K. Vu, BS, University of California, Los Angeles
In Vitro Inhibition of Fibroadipogenic Progenitor Cells in a Murine Model of Rotator Cuff Tears

2017 Most Outstanding Participation Awards

Western Orthopaedic Foundation has added two new research grant awards to be presented at the Annual Meeting each year, for institutions with the most participation in the WOA Scientific Program.

Congratulations to the following 2017 Most Outstanding Participation Award Recipients. The award winners were selected during the Annual Meeting in Hawaii.

University of California, Los Angeles

Baylor Scott & White

Jessica Bryant, MD, University of California, San Francisco
Clinical Presentation and Intra-Articular Injury in Patients with Posterior Shoulder Instability

Grantor & Exhibitor Acknowledgements

The Western Orthopaedic Association would like to thank the grantors and exhibitors of the WOA's 81st Annual Meeting. Without the unrestricted educational support of the companies listed below, we would not have been able to provide this conference.

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Improving Your After-Tax Financial Efficiency: Two Strategies for Recapturing Dollars Left on the Table

By Carole C. Foos, CPA & David B. Mandell, JD, MBA

Most physicians strive to achieve two goals in their practice – to “do good,” by being a quality practitioner and helping patients; and to “do well” in terms of financial rewards. Unfortunately, as to the second goal, many physicians in private practice do not operate their practices with optimal after-tax efficiency. In fact, we often see doctors leaving tens of thousands of dollars “on the table” each year – which can equate to nearly \$1 million of lost wealth over a career. The good news is that many physicians can likely improve their post-tax bottom line in several ways.

Time is of the Essence

Over the past three decades, there has truly been no better time than now to focus on post-tax efficiency. This is due to several factors:

1. Proposals from President Trump and the GOP are on the table to reduce the top individual tax rates as well as corporate tax rates. Taxes that came into being due to the Affordable Care Act may also go away. But, unless these cuts are revenue neutral, they will sunset in ten years. It will be important to take full advantage of these changes right away, as they may not be around for long.
2. The potential for reduced corporate tax rates and reduced rates on pass-through business income will make corporate structure planning vital.
3. More taxpayers could be subject to the 20 percent capital gains rate as the proposals call for that rate to be effective for married taxpayers with taxable income above \$225,000 (as opposed to the current \$466,950).

The Common Causes of Dollars “Left on the Table”

While the causes of “dollars left on the table” in a medical practice can range from billing

errors to unproductive employees, our expertise and focus is corporate structure, tax reduction and benefit planning. For this article, we will focus on two strategies for recapturing some of the funds left on the table:

1. Using the ideal corporate structure; and
2. Maximizing tax-deductible and non-qualified benefits for the physician-owner(s)

The most important thing you can do is keep an open mind. Changing just a few areas of your practice could recover \$10,000 to \$100,000 of “lost dollars” annually. Let’s explore the two strategies:

1. Using the Ideal Corporate Structure

Choosing the form and structure of one’s medical practice is an important decision and one that can have a direct impact on your financial efficiency and the state and federal taxes you will owe every April. Yet, from our experiences in examining over 1,000 medical practices of our clients, most physicians get it wrong. Here are a few ideas to consider when thinking about your present corporate structure:

A. You likely want to avoid using a general partnership, proprietorship, or “disregarded entity”: These entities are asset protection nightmares and can be tax traps for physicians. Nonetheless, we have seen very successful doctors operating their practices as such. The good news is that doctors who run their practices as partnerships, proprietorships, or disregarded entities have a tremendous opportunity to find “dollars on the table” through lower taxes – especially through the Medicare tax on income. This can be a \$10,000-30,000 annual recovery.

B. If you use an S corporation, don’t treat it like a C corporation. We estimate that 60 to 70 percent of all medical practices are S

corporations. Unfortunately, many physicians do not take advantage of their S corporation status – using inefficient compensation structures that completely erase the tax benefits of having the S in the first place. If your practice is an S corporation, you should maximize your Medicare tax savings through your compensation system in a reasonable way. This can be a \$10,000 plus annual recovery for practices not properly structured. Should pass-through income be subject to lower tax rates under new tax laws, this will become even more important as it will lower not only Medicare taxes but also income taxes.

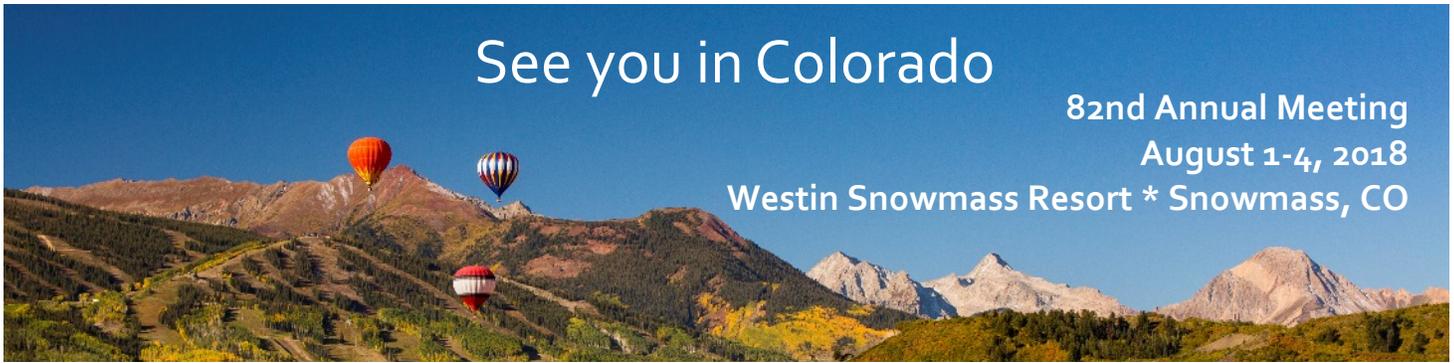
C. Implement a C corporation. Once upon a time, C corporations were the most popular entity for U.S. medical practices. Today, fewer than 15 percent of medical practices operate as C corporations. Why? We believe it is because most physicians, bookkeepers and accountants focus on avoiding the corporate and individual “double tax” problem.

While this is vital to the proper use of a C corporation, it is only one of several important considerations a physician must make when choosing the proper entity. If you have not recently examined the potential tax benefits you would receive by converting your practice to a C corporation, we recommend that you do so. A reduced tax rate on C corporations will make this evaluation especially pertinent.

D. Get the Best of Both Worlds – Use Multiple Entities. Very few medical practices use more than one entity for the operation of the practice; If they do, it is simply to own the practice real estate. While this tactic is also wise from an asset-protection perspective, its tax benefits are typically non-existent.

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Money Matters continued

Some practices may benefit from a superior practice structure that includes both an S and a C corporation. This can create both tax reduction and asset protection advantages. If you have not explored the benefits of using both an S and C corporation to get the best of both worlds, now is the time to do so.

2. Maximizing Tax-Favored Benefits for the Doctors in the Practice

If you are serious about capturing “dollars left on the table,” tax efficient benefit planning must be a focus. Benefit planning can definitely help you reduce taxes, but that is not enough. Benefit plans that deliver a disproportionate amount of the benefits to employees can be deductible to the practice, but too costly for the practice owners. These plans can be considered inefficient. To create an efficient benefit plan, physicians need to combine qualified retirement plans (QRPs) with non-qualified plans.

Nearly 95 percent of the physicians who have contacted us over the years have some type of QRP in place. These include 401(k)s, profit-sharing plans, money purchase plans, defined benefit plans, 403(b)s, SEP or SIMPLE IRAs, and other variations. This is positive, as contributions to these plans are typically 100 percent tax deductible and the funds in these plans are afforded excellent asset protection. However, there are two problems with this approach: 1) many QRPs are outdated; and 2) QRPs are only one piece of puzzle.

First, most physicians have not examined their QRPs in the last few years. The Pension Protection Act improved the QRP options for many doctors. In other words, many of you may be using an “outdated” plan and forgoing

further contributions and deductions allowed under the most recent rule changes. By maximizing your QRP under the new rules, you could increase your deductions for 2017 by tens of thousands of dollars annually, depending on your current plan.

Second, the vast majority of physicians begin and end their retirement planning with QRPs. Most have not analyzed, let alone implemented, any other type of benefit plan. Have you explored non-qualified plans recently? The unfortunate truth for many physicians is that they are unaware of plans that enjoy favorable long-term tax treatment. In fact, if income tax marginal rates come down as the administration has promised (and such rates will come back up because of sunset provisions described above), the next few years may become an ideal time to fund non-qualified plans – perhaps the most advantageous time to fund such plans since the 1980s. If you have not yet analyzed all options for your practice, we highly encourage you to do so.

Conclusion

Nearly everyone reading this article would like to be more tax efficient, especially with anticipated tax changes for 2017 and beyond. We hope these new tax rules motivate you to make tax and efficiency planning a priority, so you too can recapture the “dollars left on the table.” We welcome your questions.

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

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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.)

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