



The Scribe

A publication of the Medical Society of Metropolitan Portland

FOCUS ON ECONOMICS AND LEGAL ISSUES

Negotiating for a bigger pie



Attorney, CPA discuss some of the fundamental legal and tax rules at play in physician employment agreements.

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OFF HOURS

Passion for the skies



Charles "Tony" Hughes, MD, integrates aviation into lengthy, diverse medical practice.

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Serving the Portland-area Medical Community Since 1884

www.MSMP.org  

June 2019

MSMP'S 135TH ANNUAL MEETING

Inspiring stories of giving back highlight evening of honors, achievements

By **Melody** and **Barry Finnemore**
For *The Scribe*

Achievements in giving back took center stage at the **Medical Society of Metropolitan Portland's 2019 Annual Meeting**, as the organization – celebrating its 135th such gathering – honored provider-leader **Lewis Low, MD**, for continued support of the society's Physician Wellness Program and compassion in improving practitioners' lives.

MSMP's 2019-'20 President **Mary McCarthy, MD**, lauded Low for leadership, commitment and innovation in that arena (*please see accompanying Page 1 story*) during the meeting, held at the Nines hotel in May.

"One of the pleasures of being president of the medical society is being able to celebrate those who have made

a contribution to the medical society and the practice of medicine," McCarthy said in announcing Low as the Presidential Citation recipient.

Medical students **Zoe Teton** and **Elizabeth Swanson, PhD**, from Oregon Health & Science University were honored with the Rob Delf Honorarium Award and the Student Award, respectively. Teton, introduced by **MSMP Student Trustee Kylie Loutit, MS**, was recognized for her groundbreaking work with Bridges Collaborative Care Clinic.

MSMP's 2019 Student Award

Learn about Elizabeth Swanson, PhD, MSMP's 2019 Student Award winner, in our profile on Page 4.

Teton spearheaded the creation of the nonprofit, student-run clinic, which brings together individuals from three institutions and more than 10 graduate programs – from OHSU, Portland State University and Oregon State University – to provide transitional care for underserved people. Teton was recognized for her singular dedication as inspirational leader and founding chair of Bridges' board.

Teton said she was humbled to receive the Delf award, presented annually by MSMP and the Metropolitan Medical Foundation of Oregon, and the list of past winners she was joining. She referred to Bridges as a growing organization "near and dear to my heart."

"I've never been so impressed as I am by these students," Teton said of the clinic's volunteers, noting they have been "dedicated and passionate about creating clinics from the ground up."

"I want to encourage all of the experts in this room to get involved and share your knowledge," she added.

As part of her remarks, Teton noted new clinic programs such as "Derm Days" and an internal medicine residency rotation. This summer, Bridges will open a dental clinic at Bud Clark Commons, begin providing a pharmacy clinic, and expand its women's health and mental health services. (*Read more about Teton in the April edition of The Scribe.*)

Swanson, meanwhile, was described as an exceptional student and exemplary leader whose work ethic, along with her commitment to community, will make her an impactful physician-scientist. She was lauded as, among

NOTE TO OUR READERS

Welcome to the electronic version of *The Scribe* newspaper. Please make note of some of the interactive features of this publication. Articles that jump between pages have hyperlinks on the continuation line for your convenience. We have also linked advertisements and other web references to their respective websites.

You can double-click the page to zoom in or out, and grab and drag when zoomed in, to navigate around.

If you would prefer a print version of this paper, we encourage you to subscribe by calling 503-222-9977 or emailing Janine@MSMP.org.

We welcome your feedback, and appreciate your readership.

Thank you.

See **ANNUAL MEETING**, page 11

An advocate for providers' well-being



MSMP Presidential Citation recipient Lewis Low, MD, lauded for leadership in, dedication to, provider wellness

By **Cliff Collins**
For *The Scribe*

Two factors during the past three years underscored for **Lewis L. Low, MD**, the urgency of emphasizing providers' well-being.

Low, senior vice president and chief medical officer of Legacy Health, realized that several disciplinary and other matters he was handling that involved Legacy providers had a common tie: Each was directly or indirectly related to burnout, as were what he referred to as three "untimely" physician deaths.

"It really brought it home" for him that the system needed to address the issue, without delay, he said. Low started asking what could be done as an organization and as a community to focus attention on provider wellness. Internal surveys found that 42 percent of Legacy providers reported suffering from burnout. He pointed out that nationally, this figure runs around 50 percent to 52 percent of physicians, but even so, the Legacy number was alarming.

Low launched several initiatives to get the ball rolling, programs that are having an impact within Legacy as well as statewide. At its 135th Annual Meeting May 7, the **Medical Society of Metropolitan Portland** formally recognized Low's leadership and dedication in promoting the well-being of health care providers by presenting him with MSMP's **2019 Presidential Citation**.

Low began by soliciting interest in formation of a medical staff wellness committee, composed of staff

See **PRESIDENTIAL CITATION**, page 11

Our legacy is yours.

Transforming care to create good health for all

Legacy Health, your locally owned partner in health, plays a vital role in the health of our community and in the local economy. Legacy has six hospitals plus complete children's care through Randall Children's Hospital at Legacy Emanuel, more than 70 primary care, urgent care and specialty clinics, a clinically integrated network with almost 3,000 providers through Legacy Health Partners, and facilities for lab, research and hospice. We also employ some 13,000 people locally.

We are currently hard at work transforming how we deliver care in a way that focuses on keeping our patients well and proactively preventing disease.

Population health

A core component of our Care Transformation strategy is population health, with a goal of helping people achieve better health and avoid the need for more intensive treatments in the future. One of Legacy's population health programs is Care Support Resources (CSR). Through the CSR program, a team of nurse care managers, pharmacists, health coaches and others work with people with chronic conditions in partnership with their provider to help them reach and maintain their highest level of health. The result is a healthier population and lower health care costs for all.

Our mission

We believe this approach not only conserves valuable health care resources but, more important, fulfills our mission of creating a legacy of good health for all.



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GOOD SAMARITAN Medical Center

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MOUNT HOOD Medical Center

SALMON CREEK Medical Center

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RANDALL CHILDREN'S HOSPITAL Legacy Emanuel

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LEGACY HEALTH PARTNERS

LEGACY HOSPICE

LEGACY LABORATORY

LEGACY RESEARCH

The Scribe is the official publication of the Medical Society of Metropolitan Portland.



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MSMP retired and semi-retired physicians group

10 a.m. – 11:30 a.m., Friday, June 28

1221 SW Yamhill St., Ste. 410, Portland

Cost: Free for MSMP members; drop-ins are welcome



MSMP's retired physicians group enjoyed its first meeting on May 17 with 12 physicians in attendance. It was a roaring success!

Future meetings will be held on the fourth Friday of each month at 10 a.m. for 90 minutes. Meetings are led by MSMP President Mary McCarthy, MD, and co-chairs Henry Grass, MD, and Marv Rosen, MD.

We hope to see you on Friday, June 28 at 10 a.m. for our next gathering.

QUESTIONS: Janine@MSMP.org / 503-944-1139
REGISTER: www.MSMP.org/Events (drop-ins are also welcome)

OSHA Training and Advance HIPAA Compliance

9 a.m. – 12 p.m., Thursday, Sept. 5

1221 SW Yamhill St., Ste. 410, Portland

Cost: \$75 for MSMP members and their staff; \$95 for non-members



MSMP is proud to present our OSHA and HIPAA training, tailored for members and led by Virginia Chambers, CMA (AAMA).

OSHA annual training is **required**. The ONC, OCR and AHIMA recommend HIPAA annual training. Attendees will receive a certificate of participation that can be presented to their employer for credit.

QUESTIONS: Sarah@MSMP.org / 503-944-1124
REGISTER: www.MSMP.org/Events

MSMP's redesigned Wellness Library

MSMP's Wellness Library has been redesigned with clickable infographics and direct links to an evolving collection of current articles, studies, videos and podcasts discussing physician burnout, stress, depression and general wellness. The library is designed to be accessed from anywhere, on the go or in the office.



These personalized resources are about physicians and for physicians. You will find tools to defuse stress, demonstrations of research-based innovations in the wellness arena, and life experiences being shared by your colleagues.

Our team of volunteers is sourcing and reviewing new wellness resources regularly, so check back often for new and updated content. We invite you to share additional resources regarding these matters with Amanda@MSMP.org.

Visit www.MSMP.org/Wellness-Library to see what's new!



We invite YOU to become a member of MSMP

Your membership dues support these valuable programs which are available to you as a member:

- Physician Wellness Program
- Battle of the Doctor Bands
- Continuing Education
- Annual Meeting Speaker Event
- OSHA/HIPAA Courses
- Scribe Newspaper
- Little Black Book

Join today at MSMP.ORG

New Volunteer Opportunities

Are you looking for medical volunteer opportunities that support your local community or provide for experience abroad?

Visit www.MSMP.org/Volunteer-Opportunities for more information.



What can you do with a little? A lot, when given the right resources at the right time.

Metropolitan Medical Foundation of Oregon (MMFO) believes that small grants can make a big difference. Whether you are a medical student, a non-profit community health clinic, or someone with an idea that supports our mission to improve health education and the delivery of health care in the community, MMFO's Mini-Grant Program is designed to help support your small project. Applicants may request up to \$500 for their project.

Mini-Grant awards are made on a quarterly basis, and application submission deadlines are March 31, June 30, September 30 and December 31 each year.

Further information about the MMFO, including grant applications, is available at www.MMFO.org.



By John Rumler
For The Scribe

Elizabeth Swanson, PhD, is MSMP's 2019 Student Award recipient, and those who nominated her say she is every bit as committed to bringing about meaningful and impactful social change as she is to bringing the highest degree of excellence to the classroom, laboratory and patients' bedsides. Yet, she once didn't consider medical school a realistic option.

Swanson earned her PhD in physiology and pharmacology in March, started her clinical rotations in April and will complete her MD in June 2021. In their nomination letters, her colleagues, instructors and co-workers describe her professionalism, compassion, dedication, communication and clinical skills in the highest of superlatives.

"I have never, ever seen a scientist so facile at crossing the bench-to-clinical scientific divide. Her excellence in both settings is frankly unprecedented," states Michael Hutchens, MD, MA, OHSU associate professor and senior scientific collaborator. "This young woman is a born leader, clinician and scientist."

Mitchell Sally, MD, mentor and research supervisor and an associate professor of surgery at OHSU, notes that he has worked with Swanson on an independent research project for more than a year and has been "extremely impressed with her work, not only on the project she has undertaken in our research group, but also her overall tenacity at bettering herself and the medical community.

"She has had many outstanding achievements both inside and outside of the academic environment, and is truly one of the brightest, most goal-directed and finest students with whom I have had the chance to work. She does all of this excellent work while maintaining a commitment to decency and community building that I have seen in few students her age. She has displayed maturity, compassion and excellence in her work and her pursuits of what she believes important..." Sally writes.

Swanson grew up in a working-class family in Bozeman, Mont., had no relatives in health care and, as a youngster, did not see medical school on her horizon. She grew up in a quiet residential neighborhood where neighbors knew

MSMP's 2019 Student Award recipient: 'A born leader, clinician and scientist'

Those who nominated Elizabeth Swanson, PhD, for MSMP's 2019 Student Award praised her research prowess, focus on the well-being of patients and others, and commitment to community, including exposing young people to medical and scientific opportunities and improving education for women in science and medicine.

each other, she says. Her father worked as a carpenter and her mother was a stay-at-home-mom.

"We had a lot of freedom, as children, to play unsupervised in the park, to ride our bikes to the gas station to buy ice cream, or go to a friend's house to play board games," she recalls.

Swanson fell in love with science as a curious seventh-grader, and in middle school she participated in science camps for girls. In high school, she took as many advanced science classes as possible. After graduating with a bachelor's degree in chemistry from Helena's Carroll College in 2008, she moved to Portland, where she worked for five years as a research technician at Oregon Health & Science University.

"During this time, I realized what I value most about scientific research is the potential to make a positive impact on human health and I decided to become a physician scientist."

Valuing relationships

Swanson entered the MD/PhD program at OHSU in 2013 and, after completing her preclinical coursework, she joined the Department of Physiology and Pharmacology and focused her dissertation research on identifying novel aldosterone-induced proteins in the kidney.

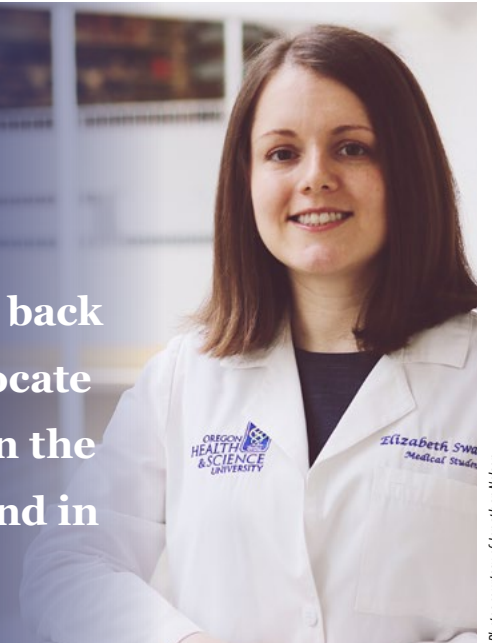
Swanson chose this topic, she says, because aldosterone contributes to the pathophysiology of hypertension and heart failure, two common forms of cardiovascular disease, the leading cause of death for both women and men in the United States.

"I use RNA sequencing to measure changes in gene expression in response to aldosterone in specific populations of cells isolated from the kidney. Ultimately, the goal is to understand how the aldosterone-induced proteins encoded by these genes contribute to cardiovascular disease."

Swanson also spends many hours in the VirtuOHSU Simulation and Surgical Training Center. "It is a tremendous resource, as practice is essential for developing any technical skill, and VirtuOHSU provides for hands-on development of surgical skills."

Swanson has challenged herself to excel academically from as early as the

"It is a tremendous privilege to be an MD/PhD student, and I feel a sense of responsibility to give back to society and to advocate for equity both within the medical profession and in society at large."



Photos courtesy of Jonathan Nelson

third grade. "I would stay up late doing arithmetic drills so I could be the best in the class. In high school, I took many advanced placement classes with a friend, always trying to outperform him on our exams."

Now, she finds herself competing more with herself than with others. "I am always seeking to improve my knowledge and technical skills so I can provide the best care possible to my patients."

Even with her PhD/MD demands, Swanson still carves out time for community service and advocacy for social justice. Her spirit of volunteerism comes from her grandfather, a Presbyterian minister, who instilled in her at an early age a sense of social responsibility.

"He frequently reminds me of the Bible verse, 'From unto whomsoever much is given, much will be required,'" says Swanson. "It is a tremendous privilege to be an MD/PhD student, and I feel a sense of responsibility to give back to society and to advocate for equity both within the medical profession and in society at large."

Yet another important influence on Swanson's life was an experience volunteering at the Portland Women's Crisis Line. "That taught me to have open and nonjudgmental conversations and to respect that people who are calling the crisis line are experts in their own lives. This perspective still informs how I interact

with patients today."

Kyle Strode, a chemistry professor at Carroll College, has known Swanson for 15 years and says she is likely the most contemplative, open-minded and careful thinker among the students he's known in a long career of teaching.

"Elizabeth's exceptional ability to recognize patterns and synthesize order from data and experimental observations will make her an incredible clinician," he says. Yet Strode thinks Swanson's most important gift is the value she places on relationships.

"She nurtured friendships with faculty and her peers. Students sought her out, not only because of her talents but because she was kind-hearted and comfortable with herself and others."

A board member for the local chapter of the American Medical Women's Association and a liaison to the OHSU Gun Violence Task Force, Swanson also teaches suture workshops for high school students through On Track OHSU!, a program that seeks to inspire and support students from underrepresented minority backgrounds.

"I didn't always think of medical school as an option, so I want to encourage students who may be struggling to see themselves as a physician or nurse to continue pursuing their goals and to know that health care has a place for people with all kinds of backgrounds." ■

The Portland Clinic Foundation awards \$60,000 in grants to 28 Portland-area nonprofits

In its third year of accepting public grant applications, The Portland Clinic Foundation recently awarded \$60,000 in unrestricted grants to 28 local nonprofit organizations.

"Thanks to the generosity of our donors, we're pleased to announce **The Portland Clinic Foundation** has been able to increase its grants by 33 percent compared to 2018," said **Kris Anderson**, the foundation's executive director. "We're committed to advancing community wellness and are honored to partner with such a diverse and impactful group of nonprofits."

The grantee organizations work across a significant range of sectors, including education, health and wellness, culture and community building, social and environmental justice, food and housing insecurity, and more.

"Funding from The Portland Clinic Foundation supports our commitment to holistic community wellness," said **Sandra Amolo**, interim executive director of **Voz: Workers' Rights Education Project**, adding "community wellness" means fair wages, cultural celebrations, painting and poetry, and knowing one's rights to protect oneself and one's community.

"The Portland Clinic Foundation's flexible, general support funding allows us to invest in the community's priorities, and to adapt our plans to meet their evolving needs," Amolo said. "We are proud to be a three-time recipient of The Portland Clinic Foundation grants and thrilled the foundation has chosen to be an example of what responsive, community-focused funding looks like."

This year, for the first time, Providence Health & Service's Community Health Division agreed to match three grants to The Portland Clinic Foundation recipient organizations, doubling the amount they receive. The organizations selected for the matching grants are Clackamas Service Center, Store to Door, and 4th Dimension Recovery Center.

"Clackamas Service Center is so excited to receive such generous support from The Portland Clinic Foundation and generous matching support from the Providence Community Health Division," said **Deb Mason**, the center's executive director. "The funds will help CSC continue our 46-year tradition of providing food relief and trauma-informed program services to thousands of individuals and families across the Portland metro area each year who are struggling to meet their basic needs."

Mason noted members of the CSC community can enjoy a served meal, "shop" for food, take a shower, get a haircut, see a dentist, look for housing and more all in a single visit. "This matching grant partnership will help ensure that CSC remains a beacon of hope and light for those in our shared community who need it most."

For the 2019 grant initiative, the foundation received 82 applications totaling more than \$380,000 in requests, a 41 percent increase from 2018's campaign that saw 58 organizations apply and \$45,000 in grants awarded to 17 local nonprofit groups.

Anderson said she hopes to see the foundation continue to grow its grants program in order to meet the increasing needs of the community and to educate medical providers about the nonprofits striving to meet those needs.

"We're proud of the diversity of the organizations we've been able to work with and we're so grateful to them for applying to us because we've really learned a lot," she said, adding the program introduced the grant panel to Portland Street Medicine and the volunteers who provide free, in-the-field medical care, referrals, and chronic care management to people experiencing homelessness.

"We were really impressed by that dedication to getting out into the field," Anderson said, adding she hopes the grant will inspire other providers to volunteer as well.

Dan Bissell, MD, co-founder and a board member for Portland Street Medicine, said the organization is grateful for the support that will allow it to grow and scale its program.

Anderson also expressed her appreciation for the foundation's wide-ranging group of donors, who range

from people who donate a dollar per paycheck to others, including patients and members of the public, who give thousands. She highlighted **Ron Naito, MD**, who she called "a generous patron of the foundation and a strategic philanthropist." (See the May 2018 edition of *The*

Scribe to read more about Naito.)

People interested in learning more or making a donation can visit the foundation's website at www.theportlandclinic.com/foundation, and 100 percent of every contribution goes directly to the community. ■

2019 grants from The Portland Clinic Foundation

\$4,000

Portland Street Medicine, capacity building grant to help fund a paid part-time administrator for this all-volunteer organization that provides free, in-the-field medical care, referrals, and chronic care management to individuals experiencing homelessness.

Voz: Workers' Rights Education Project, general operating grant to support and empower vulnerable day workers in finding safe employment. *Past grantee.*

\$3,500

Clackamas Service Center, general operating to support this wraparound service provider for low-income and homeless individuals and families living in under-resourced Clackamas County. *Past grantee.*

Family Justice Center of Washington County, general operating to support this umbrella organization that provides a one-stop resource center for people escaping domestic violence and abuse. *Past grantee.*

\$3,000

ASSIST, general operating to provide advocacy and case management for low-income and unhoused people with severe disabilities to apply to receive their Social Security Disability benefits. *Past grantee.*

Store to Door, capacity building to increase culturally-specific outreach to homebound elders and people with disabilities who would benefit from free, individualized grocery deliveries. ➤

The Shadow Project, to expand trauma-informed care for low-income students with dyslexia, ADHD, autism, and other learning disabilities. *Past grantee.*

Take Action Inc., to abate childhood hunger by supporting a weekend food backpack program at many Title 1 schools.



\$2,500

Ecology in Classrooms and Outdoors, to expand access to healthy environments and STEM learning for students in Title 1 schools across greater Portland. *Past grantee.*

Family of Friends Mentoring, to expand mentoring support for low-income kids throughout the Gresham area. ▼



Portland Meet Portland, general operating to connect immigrants and refugees with mentors and ESL classes, professional development, and youth leadership opportunities, and to connect them to established Portlanders by building empathy and understanding of their experience. ➤

With Love Oregon, capacity building to help coordinate the distribution of free resources and goods to new foster families and children entering foster care.

\$2,000

Coalition of Communities of Color, general operating to support their demographic research into systemic racial inequities. *Past grantee.*

Familias en Acción, to support Spanish-language support groups for people suffering chronic illnesses.

Growing Gardens, to support Planting Pathways program to unite Growing Gardens' programs (Youth Grow, Home Gardens and Lettuce Grow) with the Pathfinders Network (past grantee) to give garden-based support and intervention to families who have a member incarcerated in the Oregon prison system. *Past grantee.*

The Living Room for LGBTQ Youth, general operating to organization that provides a safe space, resource center, and empowerment/leadership/mentorship for LGBTQ youth living in Oregon City and rural Clackamas County. *Past grantee.*

\$1,500

4th Dimension Recovery Center, general operating to support North Portland youth-led addiction and alcoholism recovery services, mentorship, and community for young people.

MIKE Program, general operating support to empower youth to be health leaders.

Miracle Theatre Group, to support capacity building for this important Latino-led theater company. *Past grantee.*

Oregon Environmental Council, general operating to support this eminent and impactful environmental organization.

Village Gardens – Janus Youth Programs Inc., to mentor youth in running a farm and business, and to provide healthy food and farming-related employment opportunities.

Urban Gleaners, general operating to support the collection of fresh, nutritious food that would otherwise be thrown away and the distribution of it to individuals and families experiencing food insecurity.

\$1,000

Basic Rights Education Fund (the 501(c)3 arm of Basic Rights Oregon, the leading LGBTQ advocacy and policy organization), to fund its transgender leadership program.

Good Neighbor Center, to support the Pathway Home fund that provides financial support to help low-income families stay in their homes and houseless families to regain affordable housing. *Past grantee.*

Music Workshop, to help develop free, online curricula to ensure a deeper exposure to music in the schools.

Neighbor to Neighbor – Community Connection Center at Mt. Scott Church, general operating to support all-volunteer program to connect Lents neighbors with free services and helping hands.

Rosewood Initiative, to help this community center and service organization on the border between Portland and Gresham host a mental health awareness month.

Self-Enhancement Inc., general operating to fund county-wide youth services and family programs for this prominent North Portland, African American-focused mentoring organization.





Legal and tax fundamentals of physician employment agreements

Instead of negotiating for more slices of the pie, negotiate for a bigger pie

By **Grant Engrav** and **Chris Campisi, CPA**
For *The Scribe*

When we update iTunes, we all – even lawyers – click the “Accept Terms and Conditions” box without even reading them. Life is too short to even consider the alternative. But when it comes to employment agreements, it is essential that both the prospective physician-employee and the employer thoroughly review the agreement and understand each and every provision.



GRANT ENGRAV



CHRIS CAMPISI, CPA

In this article your co-authors discuss some of the fundamental legal and tax rules at play in employment agreements. It is our hope that with a better understanding of these rules, both employer and employee alike can go from negotiating over who gets how many slices of the pie, to finding ways of expanding the pie so there is more to share and mutual benefit, instead of zero sum gain, becomes a possibility.

The Law

The first crucial aspect to understand about an employment agreement is what is sometimes called The Four Corners Rule. The rule gets its name, believe it or not, from the shape of paper – it is generally a rectangle and has four corners. To Oregon courts, the rule stands for the principle that whatever is within the four corners of the agreement, is considered

to be part of the contract, and anything not within the body of the contract will not be part of the agreement. To a physician or employer, your takeaway is this: Any oral promises, or alternative promises, not within the four corners of the agreement, will potentially not be contractually binding, if there is ever a problem. If you are relying on a promise from a potential hire, or from a potential employer, get it in the contract.

Second, it is in both the employers' and the employees' interest not to accidentally raise the standard of care. I often see agreements where the employer has the physician agree to “standards of the highest level of competence.” This kind of language, although in good faith, can have the accidental effect of making a medical malpractice attorneys' job easier.

Third, non-competition agreements should be thoroughly discussed and thought out between the employer and the employee. As a rule of thumb, Oregon courts do not favor these agreements, and they favor them even less with physicians, because they potentially restrict patients from accessing health care. From the employee's perspective, they should consider a non-competition agreement's time duration, and the geographical scope and the potential impact on their career. Employers should consider their exposure to the employee walking away with proprietary information from the clinic and the ability of the physician to walk away with their hard-earned list of patients. Both employee and employer should seriously consider whether a non-solicitation agreement (an agreement that the employee won't take current patients) may be a better fit for the relationship.

Last, but not least, is the termination clause. Although it's hard to imagine

things going poorly when you are in the rosy hiring process, both the employer and the employee should review, and re-review, the termination clause in the agreement. Both should make sure they can answer questions such as: When can I be fired? How much notice is required? What can I be fired for? And what, if any, payments will be made? As might be imagined, this seemingly small provision in the agreement often holds the most important consequences.

The Tax

Top tax considerations in employment agreements generally relate to compensation. A primary component of any employment agreement is providing for equitable compensation between the two parties. Salary compensation can be structured in a myriad of ways including a fixed salary, an agreed-upon sum, a percentage of production or collections or a salary formula. Compensation may also be paid in the form of taxable or nontaxable fringe benefits, deferred compensation arrangements or performance bonuses. It is extremely important for both sides to clearly define compensation in the employment agreement. From a tax perspective, the employee should have a full understanding of the consequences of the compensation package, including the rate at which compensation will be taxed, what is actually being taxed and at what time the employee will be required to recognize the compensation. A misunderstanding of these terms can lead to the inability of an employee to meet obligations and long-term financial goals.

Employers generally offer fringe benefits as part of a compensation package. These benefits can be either nontaxable or taxable to the employee. Types of nontaxable benefits include medical coverage, qualified group term life insurance up to \$50,000, job-related educational expenses and dependent care assistance. Types of taxable benefits include employer-paid moving expenses, vacation pay and student loan repayment programs. Whether taxable or nontaxable to the employee, the employer generally receives some type of tax deduction for expenses incurred in connection with the benefit.

Deferred compensation arrangements may also be used as a component of employee compensation to attract and maintain top talent. The most popular of these deferred compensation arrangements are qualified retirement plans such as 401(k) and profit-sharing plans. These types of plans give the employee the ability to defer compensation up to prescribed limits, with

To a physician or employer, **your takeaway is this:** Any oral promises, or alternative promises, not within the four corners of the agreement, will potentially not be contractually binding, if there is ever a problem. If you are relying on a promise from a potential hire, or from a potential employer, **get it in the contract.**

the employer generally making some type of contribution to the employee's deferred account. For more highly compensated employees, these types of arrangements include the use of nonqualified deferred compensation plans (NQDC). In its most basic terms, NQDC plans allow employees to defer taxation of compensation earned in a particular year to a future year without the same deferral limitations imposed on qualified retirement plans. However, there are considerable risks associated with NQDC plans for both the employer and employee. The employer's plan must comply with applicable tax laws to maintain the compensation deferral, and there must be trust in the long-term financial security of the organization that it will have the ability to pay the benefits in the future. In addition, qualified retirement plans are protected by ERISA, while NQDC plans provide no such insurance. It is essential for both the employer and employee to define the type and terms of any deferred compensation arrangement as well as understand the benefits and risks in the employment agreement.



With a greater understanding of the rules, options increase. There are more rules than what we've discussed, but these are some highlights. We hope the article has provided some insight into the foundations of employment agreements and compensation models. ■

Grant Engrav is co-founder of Portland's Engrav Law Office. He can be reached at grant@engravlawoffice.com. Chris Campisi, CPA, is a principal with Isler Northwest, LLC. He can be reached at ccampisi@islernw.com.

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Tips for writing a doctor's note for special education students that supports their IEP

When a child is sick or has another medical condition that prevents them from fully participating in school activities, schools often require a "doctor's note" documenting the condition. Such notes for general education students are fairly routine.

However, for students receiving special education services, it is extremely important that doctor's notes cover certain legal bases in order to support the child's individualized education program (IEP).



DIANE WISCARSON

Diane Wiscarson of Portland's Wiscarson Law provides a checklist of items that should be addressed in doctor's notes for special education students.

What are some of the legal bases that a doctor's note needs to cover for IEPs?

Wiscarson: When a child receives a diagnosis, it is helpful for the physician to explain in the letter how the health condition impacts that particular child. Not all diagnoses impact each person the same way.

If medication is to be administered at school, the doctor's note must clearly state dosage, frequency, and type of administration (if needed), and any other specific instructions needed to ensure that the medication is administered as the doctor prescribes and envisions. This is especially critical for medications prescribed for life-threatening circumstances, such as seizures or allergic reactions.

When a child needs a specific accommodation at school, it should be stated explicitly, in concrete terms.

Consider two examples in which students need preferential seating:

- A child who needs to sit with the left ear close to the speaker because of a reduction of hearing in the right ear.
- A child who needs to sit in the front row, or close to the speaker, to minimize distractions stemming from attention issues.

In both cases, the letters must describe the preferential seating as specifically as possible, as well as the reason, so the accommodations can be implemented as envisioned by the doctor and adjusted in each classroom as needed.

Consider another example of a child who needs a shortened school day:

- The letter must specifically state the preferred duration for each school day, and for how long shortened days will be required. If the duration of this accommodation is unknown, the letter should state when that need will be reassessed. It is also helpful for the doctor to state whether the child needs to arrive late, leave early, or attend in the middle of the day.

What items should be on their checklist for these students?

Wiscarson: Here are a few recommendations:

- Note how long the child has been a patient, and the care the doctor has provided to the child.
- Clearly state the purpose of the letter. Explicitly and succinctly identify the key points in the letter.

- Make specific recommendations/requests as to what the doctor is asking the school district to do.
- Explain what the specific child needs, in concrete terms.
- Note why the child needs what is being specifically recommended or requested.
- Include any time estimates that are known – how long the child will need what is being requested, and when that need will be reassessed if the time frame is unknown.
- Offer to collaborate or consult at any time that would be agreeable to the parents, and helpful to the school district.
- Thank them for their consideration of your medical input! ■

Diane Wiscarson can be reached at diane@wiscarsonlaw.com.

Common mistakes that physicians make when writing notes for students who require IEPs

- ✓ **Not stating the reason for the request or recommendation.** School districts are required to "consider" what the doctor says in a letter, but are not required to follow what the doctor states, except for prescription medication administration. Thus, to increase the likelihood that the school district will follow what the doctor orders or requests, it is imperative that the reason be given. This helps educators understand the reasoning, and makes it much more likely the request or recommendation will be followed.
- ✓ **Not giving a duration for the request.** If the request is for the student to be instructed at home, it is important for the doctor to specify a time frame and the reasoning behind the time estimate. The duration of the need can always be discussed and extended or shortened, but the school district needs an idea of the length of the implementation of the request.
- ✓ **Assuming that the school district will do whatever the doctor writes in his/her letter.** Since a doctor's letter is required to be considered, but not required to be followed, by the school district, the tone of any physician letter should be collaborative and positive, to the extent possible. Even offering to consult with school personnel if there are questions or concerns about requests or recommendations is helpful and always appreciated.

HART WAGNER^{LLP}

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AMA study: Employed physicians outnumber self-employed physicians for first time

For the first time in the United States, employed physicians outnumber self-employed physicians, according to a newly updated study on physician practice arrangements by the American Medical Association. This milestone marks the continuation of a long-term trend that has slowly shifted the distribution of physicians away from ownership of private practices, the AMA said.

Employed physicians made up 47.4 percent of all patient care physicians in 2018, up 6 percentage points since 2012. In contrast, self-employed physicians were 45.9 percent of all patient care physicians in 2018, down 7 percentage points since 2012. Changes of this magnitude are not unprecedented. Older AMA surveys show the share of self-employed physicians fell 14 percentage points during a six-year span between 1988 and 1994.

Given the rate of change in the early 1990s, it appeared a point was imminent when employed physicians would outnumber self-employed physicians, but the shift took much longer than anticipated. The

In 2018,
**EMPLOYED
PHYSICIANS**



made up **47%** of all patient care physicians. That is **up 6 percentage points** since 2012.

AMA's research notes this example and suggests "caution should be taken in assuming current trends will continue indefinitely."

The majority of patient care physicians (54 percent) worked in physician-owned

In 2018,
**SELF-EMPLOYED
PHYSICIANS**



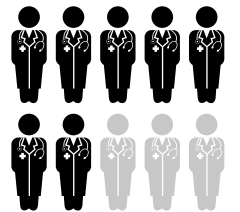
were **45.9%** of all patient care physicians.

This is **down 7 percentage points** since 2012.

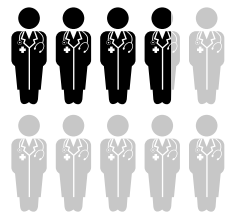
practices in 2018 either as an owner, employee or contractor. Although this share fell from 60.1 percent in 2012, the trend away from physician-owned practice appears to be slowing since more than half of

**EMPLOYEES
BY AGE**

70% of those **younger than 40** were employees.



38% of those **55 and older** were employees.



the shift occurred between 2012 and 2014.

Concurrently, there was an increase in the share of physicians working directly for a hospital or in a practice at least partly owned by a hospital. Physicians working directly for a hospital were 8 percent of all patient care physicians, an increase from 5.6 percent in 2012. Physicians in hospital-owned practices were 26.7 percent of all patient care physicians, an increase from 23.4 percent in 2012. In the aggregate, 34.7 percent of physicians worked either directly for a hospital or in a practice at least partly owned by a hospital in 2018, up from 29 percent in 2012.

Younger physicians and women physicians are more likely to be employed. Nearly 70 percent of physicians younger than 40 were employees in 2018, compared to 38.2 percent of physicians age 55 and older. Among female physicians, more were employees than practice owners (57.6 percent vs. 34.3 percent). The reverse is true for male physicians: more were practice owners than employees (52.1 percent vs. 41.9 percent).

"Transformational change continues in the delivery of health care, and physicians are responding by reevaluating their practice arrangements," said AMA President Barbara L. McAneny, MD. "Physicians must assess many factors and carefully determine for themselves what settings they find professionally rewarding when considering independence or employment. The AMA stands ready to assist with valuable resources that can help physicians navigate their choice of practice options and offers innovative strategies and resources to ensure physicians in all practice sizes and settings can thrive in the changing health environment."

As in past AMA studies, physicians' employment status varied widely across medical specialties in 2018. The surgical

See **PHYSICIAN EMPLOYMENT**, page 11

Community hospitals' economic impact exceeds \$20 billion, study finds

Oregon's 62 community hospitals accounted for \$20.9 billion in economic output in 2017, according to a new study prepared for the Oregon Association of Hospitals and Health Systems (OAHHS) by ECONorthwest.

"Today's report shows that the state's hospitals make vital contributions not just to the personal and community health of Oregonians, but to the economic health of the communities they serve," said **Andy Van Pelt**, OAHHS executive vice president. "From the ranches of Harney County to the urban centers of the metro Portland area, hospitals bring jobs and economic vitality to Oregon."

As the report shows, hospitals are major employers, and in many cases a community's largest employer. They support 137,839 direct and secondary jobs, meaning that more than one in 20 Oregon jobs is connected to hospitals and health systems. In addition to the total economic impact, hospitals contributed more than \$12 billion to the gross state product (GSP).

"I just think you can't underscore enough the important role of hospitals in the regional economies," said **John Tapogna**, president of ECONorthwest, the economics research firm that produced the report. "They provide thousands of the types of middle-wage jobs that are disappearing in other industries."

Tapogna also said the state's early embrace of the Medicaid expansion made possible by the Affordable Care Act has produced significant economic benefits. One in four Oregonians is now covered by the Oregon Health Plan. The care they receive, often at a community hospital, brings revenue to the region where it's delivered. "Those are dollars that are coming into Oregon from outside the state," said Tapogna. "That Oregon was early in that process really helped push our numbers."

The report found that rural hospitals play an outsized role in the economic health of their regions. Hospitals are among the

From 2015 to 2017, Oregon's health care system experienced **significantly higher job growth** compared to other private sectors, with a **net increase of 10 percent during that time.**

— Among the findings of a report by economics research firm ECONorthwest

steadiest sources of jobs, and their totals often comprise a higher percentage of total employment than in urban areas.

Oregon's economy has been healthy of late, with low unemployment, and the health care sector has performed even better as a job creator. From 2015 to 2017, Oregon's health care system experienced significantly higher job growth compared to other private sectors, with a net increase of 10 percent during that time (or a 52 percent employment increase since 2001).

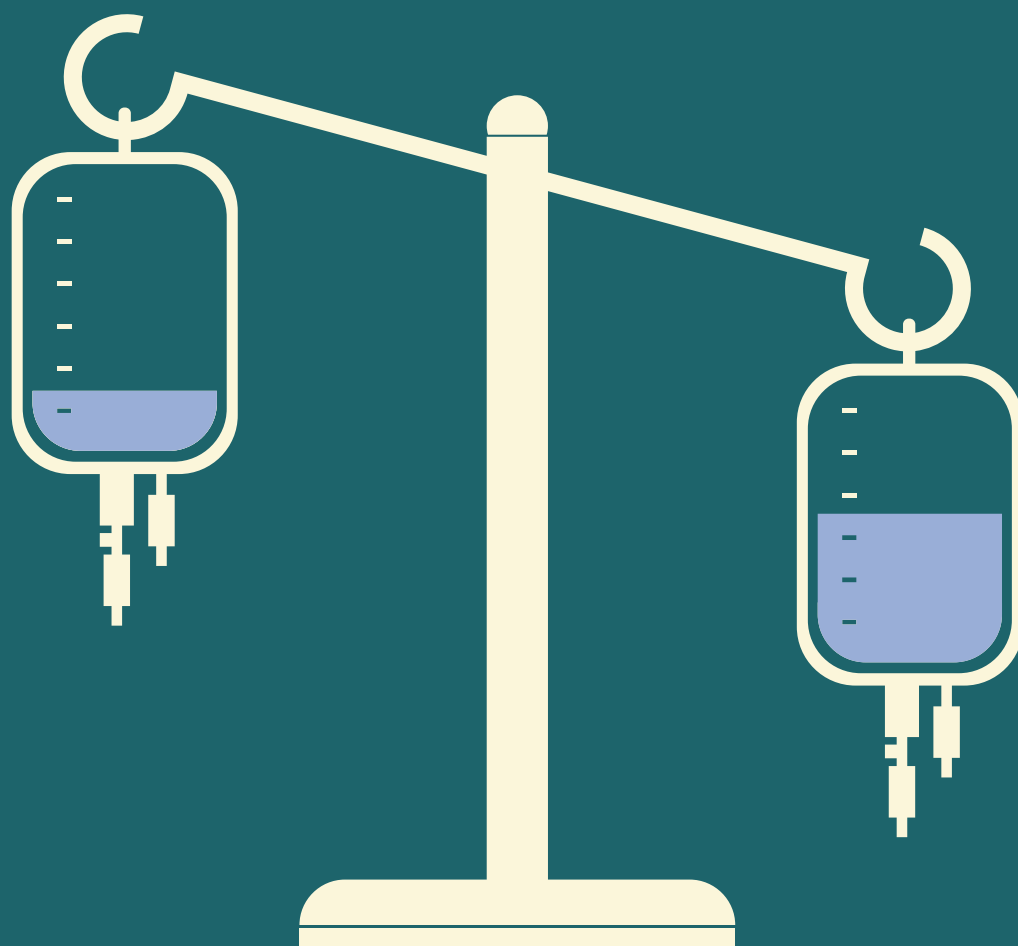
Those well-paying hospital jobs are a major source of tax revenue for the state, generating almost \$700 million in state and local taxes directly or indirectly.

The ECONorthwest study, commissioned by OAHHS, utilizes state-specific data from the American Hospital Association. ■

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Physician keeps aviation close to his practice

Charles 'Tony' Hughes, MD, incorporates early passion for the skies into lengthy, diverse medical career

By Jon Bell
For The Scribe

Charles "Tony" Hughes, MD, was born and raised on a North Carolina farm, but knew for a long time that it was not a farmer he wanted to be.

Like many little boys, Hughes wanted to someday become an astronaut. But unlike many little boys, who instead end up following other paths, Hughes actually tried to become one. He got closer than some, but not close enough.

"I had one interview," he said, "but that's as far as I got."

Even so, Hughes, a practicing pediatric otolaryngologist and senior medical director of children's surgery at Providence St. Vincent Medical Center, has managed to incorporate his early passion for the skies into a long and colorful career in medicine. From earning his private pilot's license to serving as a flight surgeon on an emergency rescue team for NASA's space shuttle program after the Challenger disaster, Hughes has found an interesting way to stay close to aviation.

"I have just always been interested in flying," he said. "I enjoy being in the air, seeing the cloud formations, seeing all the open space. I always have."

Though he grew up wanting to be an astronaut, Hughes knew there were no guarantees. None of his family members or relatives was really in medicine or science-related careers, but Hughes was pulled in that direction. He earned a bachelor's in biology and chemistry from the University of North Carolina-Chapel Hill, then studied molecular biology there for another year. After that, he headed to East Carolina University School of Medicine to earn his medical degree.

He did his internship at Wake Forest University and his residency at the Department of Veterans Affairs in Washington, D.C., and at Georgetown University. Hughes also completed three fellowships – one at Children's Memorial Medical Center in Chicago and two at Johns Hopkins Hospital in Baltimore. His fellowships were all around otolaryngology.

Before being recruited to Providence in October 2018, Hughes had been the chief of service for the Department of Pediatric Otolaryngology at Texas Children's Hospital – The Woodlands, north of Houston.

In 1991, Hughes earned his private pilot's license as a way to continue pursuing his interest in aviation. He doesn't own his own plane, though he knows the ropes of renting aircraft in case he would ever need to. And though at this point in his life he'd probably need a co-pilot instructor to refresh his flying skills, since he doesn't fly all too often, he still enjoys it.

"I think everybody who flies would like to own their own plane," Hughes said. "I have enough experience to



As a flight surgeon, Charles "Tony" Hughes, MD, (second from right) served on an emergency rescue team that was on hand for space shuttle launches at Cape Canaveral. The teams would be on standby in Apache helicopters during launches.

Photos courtesy of Tony Hughes

know how to rent one, and I've done that a lot."

In the late '90s, Hughes decided it was time to join the U.S. Navy Reserve.

"I joined because I felt it was a duty I could do," he said.

He became a flight surgeon, which for those outside of the field has a different meaning than what the term might suggest. Flight surgeons are actually physicians who provide medical care for military aviation personnel and their families. Hughes described it as essentially being medical director for a squadron. It also requires special attention to conditions present in aviation, such as high altitude and environments with different air pressure.

"It's knowing about things that don't necessarily happen at street level," Hughes said. "You have to assess whether they have the ability to fly or not. We take care of the pilots and their families, make sure they're ready for deployment. Young pilots will always say there's nothing wrong, so you have to try to protect them the best you can."

Flight surgeons are also required to log hours aboard the aircraft that their squadrons fly. For Hughes, that has included the F-18 Hornet and the V-22 Osprey, as well as Huey helicopters and the AH-1 Cobra. He's a captain in the Navy Reserve and is currently assigned to the 4th

Marine Airwing Marine Air Group 041 at Camp Pendleton in California. He's also the Reserve's Otolaryngology Specialty Leader and a consultant to the Surgeon General.

Hughes' side time with the Navy also included a nine-year flight surgeon stint for NASA and the Department of Defense. For that, Hughes was on one of four emergency rescue teams that the space agency assembled. One of the teams would be called up to be on hand for every space shuttle launch in case anything were to happen. The teams would fly up in Apache helicopters during the launch and be on standby.

"They put that system into place after the Challenger accident," Hughes said, referencing the 1986 explosion that destroyed the space shuttle Challenger just over a minute after it lifted off, killing all seven astronauts. Luckily, Hughes said his services as flight surgeon were never needed while he was on the emergency rescue team.

Now settled in at Providence, Hughes still finds joy in being a reservist and serving one weekend each month. A married father of five grown children, Hughes said his kids have, like he did, all gone into different fields than their parents did. One's even a voice actor.

"They didn't pick up on the flying or the doctoring," he said. ■

ANNUAL MEETING, from page 1

other things, a champion for gun violence prevention and gender equity in medical education as well as a volunteer committed to reaching out to underserved high school students to encourage them to pursue careers in medicine.

Guest speakers **Manish Mehta, MD**, a 2019–'20 MSMP trustee, and **Jamie Beckerman, MD, FACC**, delivered the keynote presentation, titled "Innovations in Healthcare: High Tech to High Touch." Mehta, a board-certified cardiologist with Legacy Health, discussed advancements in everything from heart monitoring using smart devices to pacemakers and cardiac ablation, among other examples.

Beckerman, medical director for Basecamp Cardiac Prevention + Wellness with Providence Heart Institute, described the distinctions between health and wellness, and how technologies support both. He also offered seven "biohacks" for a heart-healthy life: sleep; go outside; move; eat good food; chase purpose; and connect to people – and dogs.

McCarthy, who was sworn in as MSMP president during the meeting, thanked outgoing President **Lydia Villegas, MD**, for her service. **Kellie Littlefield, DO**, and **Amy Kerfoot, MD**, received appreciation

for their service to MSMP's board. Past MSMP presidents in attendance also were honored with a round of applause.

McCarthy said her goals as president are to encourage more student involvement in MSMP and create greater awareness of its Physician Wellness Program among providers and retired physicians. May marked the first meeting of a new MSMP support group for retired physicians, she added.

Referring to providers as "canaries in the health care coal mine," McCarthy also encouraged providers to seek support when they need it to maintain their wellness, and to look out for their colleagues who may be struggling amid the rigorous demands of the profession.

"My hope is that every physician will save themselves first so they can help others," she said.

The 2019–'20 Board of Trustees includes McCarthy as president; Villegas as immediate past president; and **Adam Obley, MD**, as secretary-treasurer. Trustees are **Bradley Bryan, MD, MBA**; **Eric Burgh, MD**; **John Evans III, MD, FACP**; **Brenda Kehoe, MD**; **Denny Le, DPM**; **Megan Madden, MD**; and **Manish Mehta, MD**. Resident Trustee is **Eric Ryan, MD**, Student Trustee is **Kylie Loutit, MS**, and Public Member is **Carmen Gaston, JD**. ■

PRESIDENTIAL CITATION, from page 1

members from each of Legacy's hospitals. These representatives volunteered to serve and to set priorities for promoting wellness and helping doctors who were in need of assistance. He said volunteers were fully committed to the effort, and the committee used a triage approach to tackle what needed emphasis. These included, in order: offering and publicizing resources for people in crisis; building resilience among physicians who feel pushed to their limits; and addressing foundational issues contributing to the epidemic of burnout. Examples of the latter include electronic medical records, external regulatory and documentation requirements, and lack of work-life balance.

One of the most essential points emphasized was that the administration talk about the issue of burnout, in order to reduce the stigma, he said. Also determined to be needed were educational opportunities, so Legacy developed fliers giving information and resources available in the community. A third strategy was that the health system created a provider peer-support program. An expert from Boston trained more than 50 Legacy providers who volunteered to be peer-support counselors. They are taught to listen and offer support after an adverse clinical event or stressful situation. The intent is to help reduce feelings of isolation, guilt and depression that can result. Physicians may self-refer or be referred by a concerned colleague.

The value of the peer-support program was evident quickly: More than 70 individuals have accessed it within the first year after it was established, he noted.

Low also realized that burnout is "a community issue," not one confined to Legacy, he said. "If docs aren't well, they can't take care of the community."

Low became aware of the work being done by the statewide Oregon Wellness Program. He began collaborating with organizations and the individuals who oversee the program: Tim Goldfarb, president of The Foundation for Medical Excellence, and Donald E. Girard, MD, associate dean emeritus at Oregon Health & Science University. The Oregon Wellness Program works in partnership with medical societies, such as with MSMP's Physician Wellness Program, as well as similar programs run by the Lane County Medical Society, Central Oregon Medical Society and Marion-Polk County Medical Society.

Responding to the award from MSMP, Low said he was grateful for the recognition, but emphasized that many people and organizations deserve credit and have been involved in "the effort to improve wellness in our community."

Low said he is encouraged that local medical societies agreed to work together to further provider well-being, and he said the neutral, confidential settings they offer are important in putting doctors, physician assistants and nurse practitioners more at ease when they seek help or counseling. Although he noted that some of these organizations, including MSMP and Lane County Medical Society, have been doing this work for several years, "what we did was to bring it into a coordinated effort" statewide, he explained. "We would like to get other organizations

to support this effort so that it will be self-sustaining."

Applying his own advice

During a brief vacation in 2016, Low discovered that he himself was "feeling a little burned out," he said, a message he shared with Legacy's medical staff. "The good news is that I returned refreshed and ready to get back to work," he wrote in eDocTalk, the medical staff newsletter. "I'm also ready to continue as champion for our efforts to address the very real issue of burnout and stress among our medical staff members. It's only in hindsight that I recognized my own signs of burnout. I was crankier than normal, tired and there were some issues I just didn't feel like dealing with. In my leadership role, I didn't think I would ever feel like I'd need a break. ... It was a good reminder to actively work to replenish myself daily."

Low joined Legacy in 2003, and has been practicing medicine for about three decades. An intensivist who still sees patients, he is board certified in both critical care medicine and internal medicine.

Before coming to Portland, Low was the director of critical care medicine at St. Francis Medical Center and Kuakini Medical Center, both in Honolulu, and was assistant professor of medicine and surgery at the University of Hawaii. Before that, he served in the U.S. Army, which included the role of chief of critical care medicine and medical director of respiratory care at Madigan Army Medical Center at Fort Lewis, Wash. The Department of Defense has awarded him the Meritorious Service, Humanitarian Service and National Defense medals, among others.

A native of Los Angeles, he obtained his bachelor's degree from the University of California, Berkeley, gained his medical degree at St. Louis University School of Medicine, and completed his internal medicine residency at Letterman Army Medical Center in San Francisco. He then received fellowship training in critical care medicine at Walter Reed Army Medical Center in Washington, D.C.

Before being appointed in 2012 to his current positions at Legacy, Low served as clinical vice president of medical specialties for Legacy Medical Group. In that capacity, he was responsible for hospitalists, intensivists and other medical specialties. Nine times he has received "Teacher of the Year" awards: six from the University of Hawaii Integrated Residency Program, and three from the Legacy Emanuel and Good Samaritan residency program in internal medicine. He is member of the Alpha Omega Alpha National Medical Honor Society, and has published 15 articles in scientific journals and books.

Low believes in practicing what he preaches. In his 2015 newsletter message to colleagues, he told them that he had returned "to work determined to do the things I need to remain enthusiastic and engaged. My rotations in the ICU are crucial to me, since taking care of patients remains a huge part of my professional satisfaction. I'm also controlling my time and making sure there's time for exercise and sleep. I'm excited about many of Legacy's current initiatives and efforts, and I'm willing to tackle some of the tougher issues of my job, because I want to make a difference." ■

PHYSICIAN EMPLOYMENT, from page 8

subspecialties had the highest share of owners (64.5 percent), followed by obstetrics/gynecology (53.8 percent) and internal medicine subspecialties (51.7 percent). Emergency medicine had the lowest share of owners (26.2 percent) and the highest share of independent contractors (27.3 percent). Family practice was the specialty with the highest share of employed physicians (57.4 percent).

Despite challenges posed by dynamic change in the health care landscape, most physicians still work in small practices. This share has fallen slowly but steadily since 2012. In 2018, 56.5 percent of physicians worked in practices with 10 or fewer

physicians, compared to 61.4 percent in 2012. This change has been predominantly driven by the shift away from very small practices, especially solo practices, in favor of very large practices of 50 or more physicians.

The new study is the latest addition to the AMA's Policy Research Perspective series that examines long-term changes in practice arrangements and payment methodologies. ■

The new AMA study, as well as previous studies in the Policy Research Perspective series, can be downloaded from <https://www.ama-assn.org/about/research/physician-practice-benchmark-survey>

MSMP MEMBER EXCLUSIVE

Online extra!

Don't miss this article!

Brian Park, MD, an assistant professor of family medicine at Oregon Health & Science University, was one of eight winners of the Trust Practice Challenge by the American Board of Internal Medicine Foundation. The national initiative identifies innovative, effective approaches to trust-building that aim to improve health care.

Park shares his thoughts on the current state of trust within the provider-patient relationship and describes OHSU's unique learning collaborative that focuses on a relational approach to leadership.

To read more, please visit

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Reed Wilson, MD
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