

# Tribia-Tribune

Winter 2020-2021 / Volume 20 / Number 1 / [www.soaassn.org](http://www.soaassn.org)

## President's Message

Jeffrey A. Guy, MD



Dear Colleagues,

I am both honored and humbled to ascend to the position of President of the Southern Orthopedic Association. It's with the support of you, our board and our administration that we continue the journey of our long-standing traditions of orthopedic advocacy, resident and member education, and promotion of family unity and growth.

That being said, we live in unprecedented times as society as a whole navigates the challenges presented by the COVID-19 pandemic, and the ongoing issues of social injustice that continue in our country. We hope our leadership, members and their families remain safe and healthy, and continue to promote socially-distant wellness and diversity in their communities.



As educational ideas and concepts continue shifting towards a "new normal," many organizations have been faced with a need to either postpone or cancel planned events and conferences. We faced such a decision recently, having to cancel our 37th Annual Meeting, originally to be held at The Greenbrier Hotel in White Sulphur Springs, WV from July 22 to 25, 2020. I would like to acknowledge our

outgoing President, Andrew Shinar for his heroic leadership and dedication in planning such an amazing event during a difficult time. We look forward to Dr. Shinar's return in 2022 to complete his presidency and take us back to The Greenbrier.

In that spirit, I'd like to announce our 38th Annual Meeting at the Wild Dunes Resort in

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## Call for Abstracts

The Southern Orthopaedic Association will hold its next Annual Meeting July 21-24, 2021 at the Wild Dunes Resort in Isle of Palms, SC. The SOA Annual Meeting is one of the premier meetings for orthopaedists practicing in the South. The Scientific Program will be developed to present timely reviews of practice-related techniques and clinical research findings in orthopaedic surgery through outstanding abstracts. Nationally recognized speakers will also be invited to participate.

We invite you to submit one or more abstracts for the meeting, which is an excellent opportunity to present a paper to your peers. The submission deadline is January 10, 2021.



Abstract applications may be submitted online through the SOA's website. Visit us at [www.soaassn.org](http://www.soaassn.org) and click on the "Submit an Abstract" link.

We look forward to receiving your abstract(s) and to seeing you at the Wild Dunes Resort next year.

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## President's Message continued

the scenic city of Isle of Palms, SC, July 21-24, 2021. This beach resort unlike any other offers a variety of accommodations, each with unique views and easy access to the Isle of Palms beach. The 1,600-acre Wild Dunes Resort is ideal for family vacations, with amenities from award-winning golf and tennis to delicious on-site dining. The resort boasts vacation rentals including house and condo properties - each in equally desirable locations, whether you're looking for activities right on the beach or close to the golf course. The Wild Dunes is just a short drive to historic Charleston, which has been named among the best travel destinations and "coolest small cities" in the US!

We are excited that our 38th Annual Meeting will be one of the first events to utilize the new Sweetgrass Inn hotel and conference center expansion. The new hotel will add 30,000 square feet of indoor/outdoor meeting and event space, featuring a grand ballroom and rooftop ballroom with terraces offering stunning panoramic ocean views. The Sweetgrass Inn will also be home to a 14-treatment destination spa, state-of-the-art fitness center, expanded pool deck and added retail in addition to three new restaurants.

I'm pleased to announce that Dr Michael J. O'Brien has agreed to serve as our 2021 Program Chair. Dr. O'Brien has already begun generating an amazing educational program, and promises an inspiring atmosphere of wisdom and sharing for all attendees. The SOA will recognize outstanding papers submitted and presented by residents and fellows with accolades such as the Presidents' Resident Award, Harley and Betty Baxter Resident / Fellow Awards, the Cynthia Lichtefeld Award, the SOA/OREF Resident / Fellow Awards, the SOA Resident Travel Grant Awards and Poster Awards. I'm also honored to have my colleague and friend, Dr. Claude T. Moorman featured as our Distinguished Southern Orthopedist for the meeting.

Mark your calendar now for an adventure at a tremendous venue, where we will share ideas with our colleagues while having an amazing experience with our families.

I'll look forward to seeing you in South Carolina!

*Jeffrey Guy*

Jeffrey A. Guy, MD

President, Southern Orthopaedic Association



## The SOA

The Southern Orthopaedic Association (SOA) was founded in 1983 for physicians who are engaged in the specialty of orthopaedic and trauma surgery. Its mission is to develop and foster the art and science of medicine in the specialty of orthopaedic and trauma surgery. SOA operates exclusively for charitable, scientific and educational purposes.

## 2021 Calendar of Events

### January 10, 2021

Abstract deadline for Annual Meeting

### March 2021

Resident Award Manuscripts Requested

### March 2021

Annual Meeting Preliminary Program Mails

### April 2021

Abstracts Selected and Notifications Mailed

### May 26-29, 2021

Southern at the SEC: Sports Injury Update

### July 21-24, 2021

38th Annual Meeting, Isle of Palms, SC



## Welcome New Members

Mark T. Barron, MD, Brookhaven, MS

S. David Boles, MD, Owensboro, KY

Jared L. Burkett, MD, Mobile, AL

Jourdan M. Cancienne, MD, New Orleans, LA

Richard M. Christian Jr., MD, Greenwood, SC

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D. Kevin Donahoe, MD, Mobile, AL

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Maxwell Langfitt, MD, Winston Salem, NC

Richard Ma, MD, Columbia, MO

Edwin C. Newman III, MD, Fayetteville, NC

James W. Nichols, MD, Camden, SC

Vincent E. Paul, MD, Greensboro, NC

John M. Redmond, MD, Jacksonville, FL

Michael L. Reid, MD, Brentwood, TN

Merrill W. Reuter, MD, Lake Worth, FL

Thomas P. Royals, MD, Hattiesburg, MS

Daniel N. Segina, MD, Melbourne, FL

Grantham M. Shell, MD, Mobile, AL

James Smitherman, MD, Jackson, MS

Richard L. Snyder, MD, Jacksonville, FL

John E. Turba, MD, Brookhaven, MS

Michael D. Van Hal, MD, Dallas, TX

Nicholas Vance, MD, Jackson, TN

John T. Williams Jr., MD, The Villages, FL

Rick W. Wright, MD, Nashville, TN

Richard Zell, MD, Bel Air, MD

## Upcoming SOA Meetings



### Southern at the SEC: Sports Injury Update 2021

May 26-29, 2021

Renaissance Ross Bridge  
Birmingham, AL



### 38th Annual Meeting

July 21-24, 2021

Wild Dunes Resort  
Isle of Palms, SC



### 39th Annual Meeting

July 20-23, 2022

The Greenbrier  
White Sulphur Springs, WV

## Have you taken our Self-Assessment Exam?

They are free for members (a \$95 savings) and each provide 10 CMEs toward your Maintenance of Certification.

Register today at [www.soaassn.org/sae](http://www.soaassn.org/sae)

## Support the SOA Education Fund

Make your mark on the future by helping to support the SOA Education Fund (a 501[C]3 tax-exempt fund) with your charitable contribution. The SOA established this fund to provide educational opportunities for young orthopaedists throughout the territory.

The SOA provides more than \$12,000 in research grants for residents at its Annual Meeting, which contributions from Members have helped to make possible. These resident research grants will continue to be a focus for the SOA. We encourage you to make a donation to help the SOA achieve its goals for funding educational programs for residents. It is a worthy endeavor, and one that will endure for generations.

The process to donate is simple. Just go to <https://www.soaassn.org/donate> and you can make a donation instantly.



## 2020 Virtual Annual Meeting

Due to the COVID-19 pandemic, SOA felt the safest way to conduct this year's 37th Annual Meeting is through a virtual presentation format. The virtual seminar is available at no cost to SOA members, residents, fellows and medical students and will be offered to non-members for \$25. Please go to the SOA website at [www.soaassn.org/current-annual-meeting](http://www.soaassn.org/current-annual-meeting) to find the link for the meeting. The American Academy of Orthopaedic Surgeons designates this activity for a maximum of 17.5 *AMA PRA Category 1 Credits™*.

The virtual seminar program features the latest research presented through abstract presenta-

tions and began on July 23, 2020. The program will remain open for one full year, so that attendees may access the various presentations at their leisure. Non-members may access all of these presentations at a cost of \$25. Residents, fellows and medical students can view them for free. Registration is required to receive CME!

We thank you for your understanding and look forward to seeing you at our 38th Annual Meeting being held at the Wild Dunes Resort in Isle of Palms, South Carolina!

### 2020 Program Committee

The Southern Orthopaedic Association gratefully acknowledges the following orthopaedic surgeons for their contribution to the development of the Scientific Program.

Gregory G. Polkowski, MD, Chair  
James A. Browne, MD  
Stephen T. Duncan, MD  
Christopher A. Heck, MD  
Scott D. Mair, MD  
Ryan M. Nunley, MD  
Michael J. O'Brien, MD

## 2020 Resident/Fellow Award Recipients

Congratulations to the following 2020 SOA Resident/Fellow Award Recipients.

### SOA Presidents' Resident Award

Sophia A. Traven, MD, Medical University of South Carolina

Oral Contraceptive Pills Double the Risk for VTE after Knee Arthroscopy and ACL Reconstruction

### Harley & Betty Baxter Resident Award

Safa C. Fassihi, MD, George Washington University

Previous Knee Arthroscopy Timing Affects Revision Risk Following Knee Arthroplasty

### SOA Newsletter

The *Tibia Tribune* encourages and welcomes all member input.

If you have any information you would like included in the next issue, please email material to

Heather Skinner at  
[hskinner@datatrace.com](mailto:hskinner@datatrace.com)



## SOUTHERN AT THE SEC Sports Injury Update 2021 May 26-29, 2021 Renaissance Ross Bridge Resort Birmingham, AL



### SEC Athletic Orthopaedic Team of the Year

One of the highlights of the SOA SEC Program is a special presentation honoring the outstanding SEC Athletic Orthopaedic Team of the Year, chosen by the SEC Head Athletic Trainers. We are pleased to announce Dr. Lyle Cain as the recipient of this distinguished award.

Dr. Lyle Cain serves as the head team physician for the University of Alabama Athletic Association. He is board-certified in orthopaedic surgery and subspecialty certified in orthopaedic sports medicine. Dr. Cain's research interests involve the evaluation and preven-

tion of injuries in youth sports, as well as the treatment of adult injuries in the shoulder, elbow and knee, including cartilage and meniscal transplantation.

Congratulations to Lyle Cain, MD, who will receive the 2021 award at the meeting. In addition, University of Alabama Athletic Training Staff will receive a check for \$1,000 to be used for student athletic trainer education, courtesy of DJO Global Orthopedics, who has sponsored this stipend since the awards inception in 2003.



Dr. Lyle Cain

*The SEC Athletic Orthopaedic Team of the Year Award is sponsored by DJO Global and the Southern Orthopaedic Association.*



### Hotel Reservations

Renaissance Ross Bridge Golf Resort & Spa  
4000 Grand Ave  
Birmingham, AL 35226

**Reservations**  
Room Rate for May 25-30, 2021  
\$199 per night

Book your room today! Visit <https://www.soaassn.org/sec-sports-medicine-symposium> to make your reservations online or call 1-205-916-7677 and mention you are attending the SOA Meeting to ensure you receive the discounted rate. Room block deadline: May 3, 2021.



## 2020 Year-End Tax Tips

Carole C. Foos, CPA

Along with some COVID-19 related tax changes, the result of the recent Presidential election tends to make tax planning more challenging this year. In looking forward to tax planning beyond 2020, one thing we know for sure is that much depends not only on the outcome of the Presidential election, but also on the results of the Congressional and Senate races. In this article, we will share some year-end tax planning tips for 2020 and point out what some of the proposed changes could be under President-elect Biden's administration.

### Payroll and Withholding

Many taxpayers, and certainly many orthopaedic surgeons, saw payroll changes during the COVID-19 shutdowns. Because of this, it may be more important this year than in years past to review your projected 2020 income, along with your withholding and estimated tax payments. If you were taking a reduced or no paycheck during the shutdown but were counting on a certain amount of tax withholding to keep you safe from underpayment penalties, there is still time to make any needed adjustments. Keep in mind that withheld taxes are considered to be paid evenly throughout the year, but estimated payments are considered paid on the actual payment date. Therefore, if you find that you have underpaid, it may be better to increase withholding than to increase your fourth quarter estimated payment.

Joe Biden's tax plan proposes an increase in the top tax rate back to 39.6% from the current 37%. He has also proposed imposing the 12.4% Social Security payroll tax on wages and self-employment income earned above \$400,000. The 12.4% tax is split between employers and employees. Because this tax is currently not imposed on wages and self-employment earnings above \$137,700, Biden's plan would create a gap in the Social Security payroll tax, where wages between \$137,700 and \$400,000 would not be taxed.

### Retirement Plan Contributions

Lack of paychecks, distributions and revenue also caused many physicians to stop or decrease funding of retirement plans during the shutdown. There is still time to maximize your retirement account contributions prior to year-end. 2020 limits for 401(k) salary deferrals are \$19,500 for taxpayers 49 and under and \$26,000 for age 50 and over. For taxpayers eligible for Health Savings Account (HSA) contributions, there is still time to maximize those as well. An HSA will allow you to use pre-tax dollars to pay for health care expenses. If your family is covered under your plan, you can contribute up to \$7,100 in 2020 plus an extra \$1,000 if you are age 55 or over.

If you are over age 70 ½, or have a parent over that age, the CARES Act waived Required Minimum Distributions for 2020 for both account owners and for beneficiaries who inherited a retirement account.

### Itemized Deductions

Consider bunching of your itemized deductions for the year. With the current limitations on deduction for state and local income and property taxes (\$10,000 maximum deduction), along with increased standard deduction for taxpayers, many find that they are taking the standard deduction vs. itemizing. If so, you may want to consider "bunching" of two years' worth of charitable contributions into one tax year in order to itemize one year and take the standard deduction the next year. This can also be utilized if you have medical expenses that approach the AGI threshold for deductibility each year, but don't quite meet it. If so, try to bunch the medical expenses into one year to gain some tax benefit.

President-elect Biden is reportedly in favor of removing the cap on the federal deduction for state and local taxes (SALT deduction) as are Nancy Pelosi and Charles Schumer. Biden proposes capping the value of all itemized deduc-

tions to 28% for those taxpayers in the top tax bracket. He would restore the Pease limitations on itemized deductions for those with taxable income above \$400,000. These limitations required taxpayers to subtract 3% of certain itemized deductions including mortgage interest, state and local taxes and charitable contributions, if AGI was above certain thresholds.

### Harvesting Capital Losses against Gains

Harvesting capital losses is a strategy in which you sell investment assets at a loss in order to offset capital gain income in the same tax year. This allows you to reduce the capital gains tax owed. In 2020, you may have sold investment assets when the market was at a low point during the COVID-19 pandemic. If so, keep in mind that if capital losses exceed capital gains for the year, you can only deduct \$3,000 in losses against non-capital gain income, and any remaining capital losses will be carried forward to future tax years.

Biden's tax proposal includes taxing capital gains at ordinary income tax rates for those earning over \$1 million. This current top capital gains tax rate for those in the highest tax bracket is 23.8%. Biden has proposed increasing the top individual income tax rate back to the 39.6% rate that was in effect prior to the 2017 Tax Cuts and Jobs Act.

### Qualified Business Income deduction

Physician practices are considered to be Specified Service Trades or Businesses (SSTB's) and thus are generally excluded from taking the Section 199A pass-through income deduction. However, since this deduction is taken at the individual level, some orthopaedic surgeons are still able to take the deduction against practice income. Individual taxpayers with taxable income less than \$326,600 (married) or \$163,300 (single) can claim a 20% Section 199A deduction even if the income is from a specified service trade or business. The deduc-

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## 2020 Year-End Tax Tips continued

tion is phased out until it goes away completely for specified service business income once the taxable income reaches \$426,600 (married) or \$213,300 (single). You may have other pass-through income that is non-SSTB that qualifies for the deduction. In addition, if you are above the threshold amount, qualified plan contributions and increased charitable contributions may enable you to reduce taxable income to below the threshold amounts.

Biden's proposal would phase out the Section 199A deduction for taxpayers earning over \$400,000. This deduction is currently slated to go away after 2025.

### C Corporations

If your practice is taxed as a C corporation, the owners are likely reducing corporate taxable income by paying themselves reasonable compensation in the form of W-2 wages and bonuses. The current tax rate for C corporations is 21%. Biden has proposed increasing that rate to 28%, which remains below the previous 35% top rate.

### Conclusion

While it is hard to determine what the future holds in terms of changes in tax laws, we can act now based on the law as it stands in 2020. Most importantly, review 2020 taxable income and deductions as well as withholding and estimated payments so you know where you stand. If income for 2020 is lower due to the impact of COVID-19 or for other reasons, you may want to push some of your deductions into 2021 if you expect income to increase next year. Educated planning is often the best defense against future unknowns.

*Carole C. Foos is a Certified Public Accountant (CPA) and a partner in the wealth management firm OJM Group ([www.ojmgroup.com](http://www.ojmgroup.com)). She is a co-author of more than a dozen books for physicians, including *Wealth Planning for the Modern Physician*.*

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*See you at Wild Dunes this summer!  
Mark your calendar for July 21-24, 2021*





**Southern Orthopaedic Association**

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*Save the Date*

*38th Annual Meeting*  
*July 21-24, 2021 | Wild Dunes Resort | Isle of Palms, SC*