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QCDS Bulletin

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Membership Meeting Draws Large Turnout For NYSDA President-Elect Chad Gehani Visit



Queens County Dental Society President Dr. Mercedes Mota-Martinez and New York State Dental Association Trustee Dr. Joseph Caruso welcomed home NYSDA President-Elect Dr. Chad Gehani, center, a past QCDSI president.

A spectacular Queens County Dental Society membership meeting was held in March, which featured an official visitation of QCDS's own NYSDA president-elect, Dr. Chad Gehani.

Dr. Gehani spoke to the near record turnout of meeting attendees about his role as future NYSDA president, as well as issues that he will deal with on behalf of New York Dentists.

He has already had a meeting with Governor Andrew Cuomo to discuss Medicaid issues and said he looks forward to his upcoming presidency. Dr. Gehani also fielded questions from the membership and provided his personal phone number for anyone who wishes to speak with him and discuss their concerns. He promised to return calls within 24-hours, when possible.

Dr. Gehani clearly showed his love for his home, QCDS, and looks forward to serving New York State dentists as NYSDA President.

Dr. Gehani also discussed the challenges that New York dentists will potentially face in the future. He reminded everyone of the importance of unification and said, "United we stand, divided we fall." He ended by reminding everyone that they are his boss, and that he looks forward to serving them and protecting their interests.

Dr. Gehani then introduced Dr. David Nassry, the evening's first speaker.

Dr. Nassry started the evening's lecture with a fascinating and informative discussion on HIV testing in the dental chair. Speaking to a full house, he discussed how he started out in this area and also regaled the audience with relevant anecdotes. He went on to discuss the importance and ease of HIV testing in the dental office. Dr. Nassry even told everyone can get these kits for our offices. His lecture was followed by Dr.

—Continued on page 14

QCDS Welcomes More Than 35 New Residents at Annual Event

By Bijan Anvar, D.D.S.

Realizing the importance of encouraging new membership and participation among young dentists, the Queens County Dental Society hosted another successful new residents' night at Society headquarters on March 15. QCDS members and leaders had the pleasure of greeting their future colleagues and telling them of the importance of organized dentistry and the benefits it offers them.

The night started with members

getting acquainted with the new residents over dinner and wine and by giving them a tour of the QCDS headquarters. More than 35 residents were in attendance from Flushing, Wyckoff, Jamaica, Peninsula, NYMCQ, QHC, and Brookdale Hospitals. Also present were the directors of the programs, including Drs. Quarcoo of Flushing Hospital Medical Center, Shakter of QHC, Agolia of Brookdale

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QCDS President Dr. Mercedes Mota-Martinez joined new residents for dinner.

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Preparing Dental Leadership: You've Come a Long Way Baby!

By Charlene S. Berkman, D.M.D.

Twenty-five years ago, the silver haired members of the ADA looked around and realized that there was no one in the room younger than they were. ADA President Abe Kobern was wise enough to understand that without youth, there was no growth in the leadership ranks for the future of the ADA.

The ADA took the lead to properly search for and locate qualified young members and train them as potential leaders. The first step taken was to create The Commission on the Young Professional, and I was selected from the Second Trustee District as a Founding Member. This group worked throughout that first year to help a highly functional organization understand that effective leadership is developed over time and the ADA needed to create, develop and implement a professional plan to stimulate young dentists with less than 10 years of practice, to be involved in organized dentistry.

The Commission then became the ADA Committee for the Young Dentist. I also was the Second Trustee's representative for two years, and it is still a standing committee today. It implements leadership training pro-

grams, and enlightens the ADA on the problems and challenges of the young professional. The dentists on this committee are recommended by their trustees as future leaders, and it has proved a fertile training ground for the ADA.

This year, the ADA 25th New Dentist Conference: "Sweet Home Chicago Silver Anniversary" will be held June 16-18 at the Westin River North. Now, although I am not silver haired (thanks to Clairol), I was asked to lead a workshop on leadership skills. This is another phase of my commitment as well as personal growth to help individuals with potential, and teach them how to become leaders on whatever level of organized dentistry they aspire to. This conference is a homecoming for me, and I hope our new, potential leaders will take up the challenge and attend. The complete program will enable them to demonstrate commitment, understanding and a willingness to use their abilities to improve their professional excellence and personal leadership skills.

Please check out the ADA website www.ada.org/newdentistconf for details and registration information, and come along for a power packed conference.

Now Find QCDS On Facebook

By Bijan Anvar, D.D.S.

In an effort to reach as much of the membership as possible, QCDS has created it's own Facebook page. The page will list upcoming events, as well as timely information and photos of events.

Already posted are photos of this

year's installation, as well as the recent QCDS New Residents' Night—two very successful events. If you are on Facebook, please look up QCDS. You will see the QCDS logo, and then join the page. It is also a great way to keep in touch, as well as network with friends and colleagues.

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Queens County Dental Society

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Why Organized Dentistry?

By Mercedes Mota-Martinez, D.D.S.

I've often asked myself these questions:

- *Why should I become part of organized dentistry?*
- *What's in it for me?*
- *What are the advantages?*
- *What am I getting in return for the money I'm investing?*
- *Is it the CE credits alone?*
- *Is it only to keep in touch with colleagues and friends?*

For a long time I've wondered whether these are the same questions many of my colleagues, who have yet to become part of organized dentistry, have probably been asking themselves.

So, I've pondered, Why is it that we always expect something in return when we give something of ourselves? Yet when the time comes for us to take, we take without even questioning. When we give, we expect something in return, just like when we make an investment we expect to see its value.

What is the perceived value of an investment? This is what we need to figure out.

We spend thousands of dollars on health insurance year in and year out. The only way to value that investment is when you happen to get sick or you have to go to a hospital. The bills and the headache alone are worth the monthly premium you paid to have that insurance.

What about car insurance? Expensive premiums rise every year. But it's comforting to know you have it when you have an unfortunate accident or when your car decides to die on you on the freeway.

What if your house or office burns down? What if you've lost everything? That's when you're glad you invested money on fire insurance and you know you can get that money to get back on your feet again.

Do I need to mention the value of malpractice insurance? I could go on and on! Basically, we never actually value these investments unless we are directly affected in one way or another.

I, just like many of you, am very busy working in my office long hours everyday just trying to make ends meet, and on top of that we have new rules and regulations being thrown at us by government agencies and special interest groups. I feel the love and passion for my profession. Working in my community and being of service to my patients, makes me feel particularly blessed and special. There is no better reward for me than to see a smile on their faces when

they leave my office and say "thank you" for a job well done. Being so occupied has not left me with enough time to look after our profession as much as I would like.

I cannot spot radio spokespersons that insult our profession and label us as unscrupulous and greedy, like Dan Ariely's irresponsible so-called experiments mentioned in National Public Radio's "All Things Considered," which portray unjustified conclusions based on opinion rather than facts.

Or lawyers who are trying to pass laws which directly affect our profession, like the health reform law that would place an excise tax on dental insurance premiums or the controversial 1099 business tax reporting provision contained in the health care reform law.

Or the Patient Protection and Accountable Care Act that would require Medicaid recovery audit contractors (RAC) to perform post-payment reviews of medical records, bills, and other information to providers who participate in Medicaid.

Or the Department of Health that thinks it's OK to reduce fee-for-service dental payments to match rates paid by managed care providers on high volume dental procedures, in trying to balance a budget.

Or some illegal practices by certain insurance companies that improperly combine non-insured items into dental insurance policies in violation of existing New York State laws and regulations.

I need to stand up. I need to fight them all, but who will join me? Who will listen to me? When is it an ideal time to give back?

There's already an army in organized dentistry that will fight for us. A powerful voice that is looking out for dentists and our interests, constantly fighting so our profession is kept intact. The value of organized dentistry is to safeguard the profession, representing our voice and needs. Sometimes we might not always see their work or value, but be certain that they are there busily looking out for all of us; and there is no greater value than that.

It's true, these are tough economic times—definitely not the best to be splurging. But now I ask you, can you see the value of this investment? Will you do nothing and let things get worse? If we stand alone our profession will suffer and so will we. We cannot expect others in our field to always bare the brunt of all the work. We need numbers, we need strength and we need to unify. We need to stand together as one, one voice under one umbrella.

This is your wake up call. I urge you to take an active role in our profession, we all need to be part of it. Join us now!

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for their tireless efforts in negotiating the pricing
for Society members.



From The Executive Director

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Nominating Committee to Meet

By William Bayer



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The Nominating Committee is responsible for presenting nominations for elective offices and representatives of QCDS as required by the Bylaws. Any member interested in being considered for an elective position should submit a letter of interest and CV to the Executive Director prior to May 31st for consideration by the Committee.

The following information summarizes the process:

QCDS Nominating Committee Composition:

- The last two immediate past presidents;
- Two members elected by the Board of Trustees at its April 12th meeting;
- Three members elected by the membership at the May 3rd membership meeting;
- Three alternates elected by the membership at the May 3rd membership meeting;

The President acts as chairman without the right to vote.

The Nominating Committee will report its selections at the October 4th membership meeting. Additional nominees will be added for any elective position by the receipt of a petition signed by 20 members and received by the Executive Director within ten days of the report of the Nominating Committee, which will be given at the October 4th membership meeting. No additional nominations, including nominations from the floor, will be accepted

Voting for all elective offices is scheduled for the November 1st membership meeting.

ICDE

The Nominating Committee, comprised of five ICDE members appointed by the Board of Directors, will meet and submit their report for all elective offices to the membership at the October 4th membership meeting, with voting at the November 1st meeting.

William Bayer
Executive Director

A Primer for Dentists: HIPAA Undergoes a HITECH Overhaul

By Claudia A. Hinrichsen, Esq. and Scott R. Simpson, Esq.

Just when dental practices had settled into a safe and comfortable understanding of the Health Insurance Portability and Accountability Act and its implementing regulations (“HIPAA”), Congress and the U.S. Department of Health and Human Services (“DHHS”) went ahead and changed the rules. As part of the federal stimulus package passed by Congress last year (the American Recovery and Reinvestment Act of 2009, or “ARRA”), HIPAA received its first major legislative refinement since its inception in 1996. One portion of ARRA, the Health Information Technology for Economic and Clinical Health Act (“HITECH”), and subsequent federal regulations promulgated by DHHS, made several noteworthy changes to HIPAA that dentists should be aware of. Some of the significant changes are discussed below.

New Breach Notification Requirement

Under the old HIPAA rules, dental practices that were “covered entities” did not need to report what was clearly an unauthorized disclosure of the affected patients’ protected health information (“PHI”). The practice was required to record the unauthorized disclosure in its HIPAA disclosure log, but because patients rarely request an accounting of disclosures of their PHI (as is their right under HIPAA), it was unlikely that any of the affected patients would ever learn of the disclosure. HITECH and the new breach notification regulations have changed that. For the first time, covered entities now have a legal obligation to notify individuals affected by a breach of “unsecured” PHI. PHI is only considered secured if it is encrypted in accordance with standards that can be found on the DHHS website (if in electronic form), or destroyed or shredded (if in paper form).

One of the most important features of the new breach notification rules is that not all breaches need to be reported. Rather, breaches only need to be reported if they “compromise the security or privacy of PHI.” That phrase means that the breach poses a significant risk of financial, reputational or other harm to the individual. Factors that can be used to make this determination include the following: who impermissibly used or obtained the information, the type of information involved, whether the covered entity took immediate steps that eliminated or reduced the risk of harm, and whether the information was returned prior to being used for an improper purpose.

Consider this hypothetical: A front office employee of a dental practice is sending out the monthly bills. Unfortunately, she errs while reading her billing spreadsheet and each bill is mistakenly sent to the patient below the name of the correct patient on the spreadsheet. The bills obviously

contain each patient’s name, address and other contact information. Each bill includes a description of the dental services rendered to each patient. The last four digits of each patient’s social security number appear in the upper right hand corner of the bills. The practice discovers the mistake when a patient calls to report receiving a bill in error.

In our hypothetical, PHI definitely was disclosed in the bills because the bills included a description of the dental services that were rendered to each patient and each patient clearly was identifiable. Also of concern is the fact that the last four digits of each patient’s social security number were included on the bills. While entire social security numbers were not disclosed, recent reports indicate that identity thief is possible when the thief is in possession of the last four digits of a social security number.

Without the last four digits of the social security number, our hypothetical practice may not have needed to notify the affected patients of the unauthorized disclosure. Most patients would not be overly concerned that another individual knew they had a cleaning last month. However, because of the potential for identity theft presented by the inclusion of the partial social security numbers, the practice is almost certainly required to report the breach to the affected patients. Each potential breach should be analyzed on a case-by-case basis in conjunction with the practice’s HIPAA legal counsel.

Note that the breach notification rules dictate the contents of the notice that must be sent to patients and generally require the practice to make the notification as soon as reasonably practicable (but in no event later than 60 days after the breach should reasonably have been discovered). If 500 or more patients are affected, DHHS or prominent local media outlets may have to be notified.

New Requirement To Assure HIPAA Compliance By Business Associates

A “business associate” of a covered entity is a person or entity that performs certain functions or activities that involve the use or disclosure of PHI on behalf of a covered entity (e.g., a billing company for the dental practice). Prior to HITECH, business associates were not directly subject to HIPAA. HITECH now directly subjects business associates to many HIPAA provisions, including the enforcement sections. As such, dental practices should inquire as to whether the business associates they retain have HIPAA compliance plans in place. Your business associate, in effect, is an extension of your practice when you provide your patients’ confidential information to it. For this reason, you need to ensure that your business associates have in place the same

—Continued on page 14

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QCDS Volunteers Screen Students at PS 148

QCDS continued its community outreach program, in partnership with Colgate's Bright Smiles, Bright Futures campaign, by conducting student dental screenings at PS 148 in Jackson Heights for over 400 students.

In what would have been an appropriate April Fool's joke, the anticipated warm spring day on April 1 was, in fact, a miserable, cold day compounded with a constant rain and hail combination, which persisted throughout the day. Fortunately, the weather in no way dampened the enthusiasm of either the students or dental volunteers led by President Dr. Mercedes Mota- Martinez and assisted by her staff, Keila Castillo and Soledad Fernandez.

The principal of PS 148, Andrew Paccione, had invited QCDS to a similar program last year, where several hundred students received oral health care screenings and, based on the success of that program, requested a follow-up program to offer the service to the remainder of the students in his school, which has a population of 1,200 students. School staff, led by Damien Larock, set the class screening schedules for the 28 classes spanning pre-k, kindergarten, first and second graders, so that the approximately 450 students who were screened arrived with military like precision with little or no down time between classes.

School staff was on the Colgate van so that the students saw familiar faces and were put at ease before seeing the dentist, many of whom had never been to a dentist. At one point, there were five screening stations operating concurrently, which insured that all students who had presented parental consent forms were able to be screened. With such a young group, it was a remarkable testament to the skill of the QCDS dental volunteers that only one student was unable to be



screened, as she was too apprehensive. The vast majority of students seemed genuinely excited and welcomed the experience, especially the toothpaste and toothbrush goody bag provided by Colgate to every student.

Thanks are extended to the group of volunteers who once again generously donated their time to the community they serve. Dr. Mota-Martinez was joined by Drs. Doris Ladino -Ordonez, Parul Makkar, Arelys Santana, Beatriz

Vallejo, Heidi Nelson and Edward Zhuo who was accompanied by his wife and Noreen Kwok, his dental hygienist. Carla Johnson, the New York Program Coordinator for Colgate's program, has always seen that the needs of QCDS volunteer dentists are met, including all screening materials, including gloves, masks and mirrors, as well as the pizza lunch that was delivered to the van and energized volunteers. Ms. Johnson also recruited the two drivers of the van, Troy Grant and Charles Curwin, to maintain the flow of students and keep them safe while entering and exiting the van under adverse weather conditions.

The QCDS ongoing partnership with Colgate in providing this service to the children of the community provides a valuable service that hopefully starts the children on a path to maintaining good oral health habits throughout their lives. Equally as important, those children in need of dental services are being identified and referred for the necessary dental services. The success of this program relies on the ability to provide the dental volunteers who are essential to this service. Anyone with an interest in participating should contact Executive Director William Bayer.



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Dr. Chad Gehani Visit Draws Large Turnout At Membership Meeting

—Continued from page 1

Charles Citron, who concluded the evening's lecture series discussing esthetics in pediatric dentistry. Dr. Citron reiterated that every child has the right to have an esthetically pleasing smile. He mentioned that during the formative years, it is especially important for all children to exhibit a normal appearance and not be singled out by their peers. He discussed the importance of space maintenance and proper speech as integral for the growing dentition.

The QCDS May meeting will be highlighted by a lecture by Dr. Robert Peskin on the topic of local anesthesia.



Dr. Chad Gehani addressed the meeting.



Dr. Joseph Caruso toasted Dr. Gehani.



Dr. Mota Martinez, at podium, introduced the QCDS officers.

QCDS Welcomes More Than 35 New Residents at Annual Event

—Continued from page 1
Hospital and Wasserman of NYMCQ.

The evening began with Dr. Chad Gehani of QCDS, the NYSDA president-elect retelling his experiences when he started in dentistry and discussing how organized dentistry

was helpful to his career. Other speakers included Dr. Kathleen Agoglia, QCDS President Dr. Mercedes Mota-Martinez and Mirsade Marcovic, an attorney with MLMIC, who discussed risk management.

All residents who attended received a "Starting Out Guide

for New Dentists," a New York State Dental Association publication. The QCDS officers extends their thanks to the event sponsors, including MLMIC, Henry Schein, Bank or America and Susan Mason Insurance/Conference Associates for their support and generosity.



Dr. Mota-Martinez and Dr. Steven Quarcoo.



Dr. Mota-Martinez with new residents at the dinner.



Dr. Mota Martinez with Dr. Jonelle Cox.



New residents met QCDS officers at the dinner.



Insurer MLMIC was represented at the event.



Dr. Mota-Martinez with Queens Hospital Center Director of Dentistry Bernard Shakter.



New residents had an introduction to dentistry at the meeting.



Drs. Kathleen Agoglia, Bernard Shakter and Rekka Gehani.



Many new residents attended the dinner.

Primer: HIPAA Undergoes HITECH Overhaul

—Continued from page 8
or similar safeguards that you have in place to protect the confidentiality of your patients' PHI.

Heightened Governmental Enforcement

HITECH and subsequently issued DHHS regulations created four categories of violations that reflect increasing levels of culpability. Four corresponding tiers of penalty amounts have significantly increased the minimum penalty amount for each violation. There is now a maximum penalty amount of \$1.5 million for all violations of an identical provision.

Also new is the fact that state attorneys general have been empowered to prosecute HIPAA violations. As HIPAA enforcement by the federal Office for Civil Rights has never been overwhelming, it remains to be seen how interested state attorneys general will be in enforcing HIPAA. You should keep in mind, however, that individual patients do

not have a right to sue a practice directly under HIPAA
What Should Your Practice Be Doing Now?

The new breach notification rules and certain provisions of HITECH require covered entities and business associates to revisit their privacy and security policies. Business associate agreements should be reviewed to ensure they require timely breach notification of covered entities. HITECH also requires dentists and dental practice staff to be trained on the breach notification rules and for that training to be documented. In short, the HIPAA rules have changed substantially and, as a result, all dentists need to update their HIPAA compliance plans now.

Claudia A. Hinrichsen, Esq., is a partner at Abrams, Fensterman, Fensterman, Eisman, Greenberg, Formato & Einiger, LLP. Ms. Hinrichsen represents a cross-section of providers, including dentists, physicians and hospitals on HIPAA compliance issues and other health care legal matters. She can be reached at chinrichsen@abramslaw.com or 516-368-9499.

Scott Simpson, Esq., is an associate at Abrams, Fensterman, Fensterman, Eisman, Greenberg, Formato & Einiger, LLP. He concentrates his practice on advising health care providers on regulatory matters, federal and state fraud and abuse laws, government audits and investigations; corporate compliance and HIPAA. He can be reached at ssimpson@abramslaw.com or 585-232-6019.

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QCDS Marks National Children's Dental Health Month by Talking to 200 Students at PS 169Q

By Alan N. Queen, D.D.S.

A team of four volunteer dentists from the QCDS spoke to more than 200 schoolchildren at Public School 169 in Queens on February 18 to mark National Children's Dental Health Month.

The QCDS team, led by Dr. Alan N. Queen, spoke to pre-K, kindergarten, first and second grade students at the school in Bayside. Drs. Robert Shpuntoff, Ira Schwartz and Stuart Kesner worked with Dr. Queen on the event.

The children were given instruction in oral hygiene, and the younger children briefed on what to expect from a visit to the dentist. Discussions on tooth exfoliation, healthy snack foods and orthodontics were also part of the program.

Toothbrushes and other materials were donated by Colgate and GlaxoSmithKline in support of the ongoing efforts by QCDS to reach out to the children of Queens County.



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By Jay Fenster, Esq. and Andrew E. Roth, Esq.

Moreover, Roth accounts can later be transferred or

Only amounts that are available for distribution can be transferred to a Roth account. In the case of monies held in a 401(k) account, this generally limits transfers to individuals who have attained age 59-1/2. However, depending on plan design, other plan accounts or parts thereof may be distributable much earlier than that. Many plans provide for some or all non-401(k) amounts to be distributable after two years or after you have participated in the plan for five years.

Jay Fenster, Esq. and Andrew E. Roth, Esq. are partners at the White Plains, New York law firm of Danziger & Markhoff LLP. This firm is a business and tax-oriented law firm that has been representing dentists in the New York metropolitan area for over 50 years. Mr. Fenster and Mr. Roth may be reached at 914-948-1556 or at ifenster@dmlawyers.com and aroth@dmlawyers.com.

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April Greater Long Island Dental Meeting a Success

By Jay Ledner, D.D.S.

The Greater Long Island Dental Meeting (GLIDM) held at the Huntington Hilton Hotel from April 12-13, was a tantalizing mix of socializing, lectures and exhibits all geared to make the attendees enjoy a rewarding day out of the office.

QCDS and its three GLIDM directors, Drs. Jay Ledner, Mitchell Greenberg and Bijan Anvar were proud to support this year's meeting, especially since our own Dr. Allan Greenberg was the general chairman. In an effort to show their support, the QCDS Board of Trustees held their monthly meeting at GLIDM for the first time.

The highlight of this year's GLIDM Events was the Hawaiian Cocktail Party" in the Exhibition Hall. The tropical attire and collegial atmosphere made for an enjoyable evening. This was GLIDM's 45th anniversary and would not have been made possible without the support of the Queens, Nassau and Suffolk County Dental Societies.

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Nondiscrimination Rules Will Now Be Applying To Insured Health Benefits

By Jay Fenster, Esq. and Ira Langer, Esq.

While self-insured health plans have been subject to nondiscrimination rules for years, these rules did not previously apply to insured arrangements. For example, an employer could maintain health insurance benefits for a limited group of top executives or provide different levels of insurance for different employees or share insurance costs differently with different groups of employees.

The Patient Protection and Affordable Care Act (PPACA) changes all this by making fully-insured employer provided health plans subject to nondiscrimination testing. The extension of the nondiscrimination rules to insured arrangements is effective for plan years beginning on or after September 23, 2010 (typically, January 1, 2011).

Excepted from the rules are so-called "grandfathered plans" which were in existence on March 23, 2010, when PPACA was signed into law. However, grandfathered protection is lost if you make certain significant changes to your plan. For example, if you change your insurance carrier or if you increase co-pays beyond certain minimal adjustments, grandfathering protection is lost.

Under the new nondiscrimination rules, fully insured group health plans need to meet two requirements. First, a

health plan cannot discriminate in favor of highly compensated individuals as to eligibility to participate. Generally, under this rule a plan must benefit at least 70 percent of all employees or a nondiscriminatory classification of employees. For this purpose part-time, seasonal and certain other employees may be excluded.

Second, a plan cannot discriminate in favor of participants who are highly compensated individuals as to benefits that are provided. Accordingly, benefits that are made available to highly compensated individuals must be made available to all other plan participants and their dependents. Different levels of benefits such as co-pays, deductibles, and/or provider networks cannot be offered to highly compensated participants if those same levels of benefits are not offered to all other participants.

Health plans that do not comply with the new requirements may face excise taxes of \$100 per day for each employee whose benefits are not in compliance, capped at 10 percent of the cost of the group health plan or \$500,000, whichever is less. This is quite different from a discriminatory self-insured plan where the penalty is additional income tax payable by the highly compensated individuals.

What to do?

The first step is to review your health plans to see if they are discriminatory. If they are, then a determination has to be made as to whether they are grandfathered. If a plan is discriminatory but is grandfathered, a cost/benefit analysis will have to be made to decide how important (and costly) it may be to resist a change in order to maintain grandfathering. For example, if your broker suggests that you change your insurance carrier because your current carrier wants a very steep premium increase, you will have to evaluate whether it is better to change the carrier and lose your grandfathering or, in the alternative, stay with the current carrier, maintain grandfathering and pay the premium increase.

If you do have a discriminatory plan that is not grandfathered, you might consider eliminating it or eliminating the discriminatory feature. Alternatively, the best approach might be to expand coverage, but to pass on a larger portion of the premium cost to employees. Under either approach, you might want to make cash payments to executives, in lieu of lost benefits, and perhaps gross them up for their increased tax liability.

IMPORTANT NOTICE:

QUEENS COUNTY DENTAL SOCIETY CONSTITUTION & BYLAWS PROPOSED AMENDMENT

In accordance with Article VIII of the QCDS Constitution, the QCDS Board of Trustees has proposed an amendment to the Bylaws seeking to increase QCDS dues by \$20 effective beginning with the 2012 membership year. While there is no such thing as a good time to seek such an increase, the Society dues (\$175.00) have remained stable for many years and your leadership seeks this increase to insure the financial stability of QCDS. The dues proposal will be read at the May membership meeting on May 3rd with voting to take place at the membership meeting scheduled for June 7th. A two-thirds affirmative vote is necessary for this Bylaws amendment.

The Bylaws change would amend Article I, Section 5 (C) as follows:

Resolved: Annual dues for an active member shall be one hundred ninety five dollars (\$195.00) for the component beginning with membership year 2012

Jay Fenster, Esq., and Ira Langer, Esq., are partners at the White Plains, New York law firm of Danziger & Markhoff LLP. This firm is a business and tax-oriented law firm that has been representing dental practice owners in the New York metropolitan area for 50 years. Mr. Fenster and Mr. Langer may be reached at 914-948-1556 or at jfenster@dmlawyers.com and ilanger@dm-lawyers.com.

CE Courses May - June 2011			
Pre-registration is required for all continuing education courses, except General Membership Meetings			
Tuesday, May 3		6:15 p.m.	
General Membership Meeting 7:00 P.M.: "Maximizing Investments for Dentists"		2 C.E Credits	
Topic: The 2010 ADA Survey on Retirement and Investment reveals many dentists expect to delay their retirements due to investment losses experienced in recent years. Lewis Altfest, Ph.D., CFP®, CFA, CPA / PFS, CEO and Chief Investment Officer of Altfest Personal Wealth Management, will discuss the firm's economic and market outlook, how to build a portfolio that works best for you and how to maximize the benefit of your practice's retirement plan. Ekta Patel, MBA, Managing Advisor at Altfest Personal Wealth Management, will also be contributing. The seminar will include: <ul style="list-style-type: none">• Findings from the 2010 ADA Survey and Altfest client observations• Altfest's economic and market outlook• The five step process to creating an investment portfolio that works best for you• How to maximize the benefit of your practice's retirement plan Instructor: Dr. Lewis Altfest, Ph.D, and Ekta Patel, MBA			
8:00 P.M.: Local Anesthesia Instructor: Dr. Robert Peskin			
Wednesday, May 4		6:30 p.m.	
"Site Preservation, Technique and Materials" Instructor: Dr Chanda Kale, D.D.S.		2.5 C.E. Credits	
Tuition: ADA member: \$25 Non-ADA member: \$25			
Friday, May 6		9:00 a.m.	
CPR - Certification & Recertification Topic: "Basic Cardiac Life Support"		4 C.E. Credits	
Certification will cover 1 and 2 rescuer CPR, Heimlich Maneuver, child CPR and AED. The ability to recognize the signals of a heart attack and provide stabilization of the victim at the scene of a cardiac arrest is a priceless commodity. Life over death may some day become a reality to someone you know or care for. Class begins promptly at 9:00 a.m. Registration at 8:30 a.m. Instructor: Robin Zalewski, BLS Instructor			
Tuition: ADA member /staff: \$105 Non-ADA member: \$260			
Sunday, May 15		10:00 a.m.	
Topic: "Substance Abuse: Your Patients, Your Practice, Your Family"		2 C.E. Credits	
Dr. Bohlin will present an overview of the substance abuse problem as it affects all those around us. A clinically oriented approach will suggest management philosophy and strategies. Attendees will leave prepared to manage these issues in the office and at home. A disease approach with referral and treatment will be discussed. Instructor: Dr. Dennis Bohlin			
Tuition: Member Benefit Program-No Fee			
Sunday, June 5		9:00 a.m.	
Infection Control		4 C.E. Credits	
Topic: Infection Control In the past this course has had an overwhelmingly positive response from those clinicians and their staffs who earnestly want to stay informed of the latest infection control recommendations out there and does so through the eyes and thoughts of a speaker/clinician who well understands the nature and demand of the everyday dental practice. Bring your entire staff and satisfy OSHA's annual staff training requirements. Course qualifies for relicensure. Instructor: Safety Compliance Services			
Tuition: ADA member: \$85 ADA member staff: \$70 Non-ADA member: \$260			
Tuesday, June 7		6:15 p.m.	
General Membership Meeting 7:00 P.M.: HIPAA's Teeth Getting Sharper		2 C.E Credits	
Many members have reported contact from the Office of the Medicaid Inspector General wishing to conduct audits. We have scheduled a program with an attorney well versed in this area. This program is highly recommended for all Medicaid providers. Both speakers are from the law firm of Abrams Fensterman, where they are partners. Instructor: Claudia Hinrichsen, Esq.			
8:00 P.M.: Office of Medicaid Inspector General Audits Instructor: Richard Yarmel, Esq.			
Sunday, June 26		9:00 am	
CPR- Certification & Recertification		4 C.E. Credits	
Topic: Basic Cardiac Life Support Certification will cover 1 and 2 rescuer CPR, Heimlich Maneuver, child CPR and AED. The ability to recognize the signals of a heart attack and provide stabilization of the victim at the scene of a cardiac arrest is a priceless commodity. Life over death may some day become a reality to someone you know or care for. Be prepared to help save a life. Classes Begin Promptly at 9:00 a.m. Registration at 8:30 Instructor: Robin Zalewski, BLS Instructor			
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Study Clubs May – June

Dietary Concerns

Please note that QCDS wishes to accommodate the dietary needs of attendees at our meetings and programs. It is requested that anyone requiring kosher or other specialized foods notify the QCDS office at the time of your registration so that proper plans can be made.

Steinway Study Club

CONTACT DR. KIRSCHNER (718) 634-2123
Location: Mezzo Mezzo Restaurant,
31-29 Ditmars Blvd., Astoria

May 17 6:30-9:30 p.m.
Topic: Snap-On-Smile
Speaker: Jennifer Gardner, TDS, RDA

June 21 6:30-9:30 p.m.
Topic: Take Control of Your Practice
Speaker: Mr. Kenneth Metsky, CPA

July 19 6:30-9:30 p.m.
Topic: Taking the Perfect Shade:
From Patient to Lab
Speaker: Mr. Paul Aquino, CDT

Dr. Fialkoff Study Club

CONTACT DR. FIALKOFF (718) 229-3838
Location: Laterna Restaurant
47-10 Bell Blvd. Bayside, N.Y.

May 11 7:00-10:00 p.m.
Topic: Temporomandibular Joint and Craniofacial
Pain Diagnosis and Treatment
–Mainstream and Alternative
Speaker: Dr. Bill Apkinar

June 8 7:00-10:00 p.m.
Topic: Osseous Periodontal Surgery
–When, How and Why
Speaker: Dr. Lisa G. Uglialoro

Glen Head Study Club

CONTACT DR. LEWIS (718) 326-1212
Location: IL Bacco Restaurant
253-08 10th Northern Blvd., Little Neck

May 4 7:00-9:00 p.m.
Topic: CPR Recertification
Speaker: Red Cross

The Oral Surgery and Implant Center Study Club

CONTACT DEBRA/JOSEPHINE (718) 275-5700
Location: The Oral Surgery and Implants Center
112-03 Queens Blvd, Suite 202
Forest Hills

May 4 6:15-9:30 p.m.
Topic: Medical Emergencies in the Dental Office
–A Hands on Interactive Experience
Speaker: Daniel G. Pompa, D.D.S.

May 17 6:15-9:30 p.m.
Topic: Medical Emergencies in the Dental Office
–A Hands on Interactive Experience
Speaker: Daniel G. Pompa, D.D.S.

Kalman Oral Surgery and Implant Study Club

CONTACT DORIS REYHAN (718) 897-6400
Location: 60-70 Woodhaven Blvd., Unit C-2
Rego Park

May 11 6:30-9:00 p.m.
Topic: “Single Tooth Implant Replacement
in Esthetic Zone”
Speaker: Dr. Craig Sirota.

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