MEMORANDUM OF SUPPORT

S.4611 (Murphy) / A.6820 (Gunther)

An act to amend the tax law, in relation to establishing a personal income tax credit to preceptor clinicians who provide preceptor instruction

New York University (NYU) strongly supports S.4611B (Murphy) / A.6820A (Gunther), which would amend the tax law by establishing a personal income tax credit incentive for clinical preceptors who provide invaluable educational experiences and mentoring to health professions students at academic institutions across New York state.

At NYU Rory Meyers College of Nursing, nursing programs include strong clinical training components, including first-hand training in clinical settings, in order to adequately prepare students for careers in nursing. In order to conduct such training, NYU uses “preceptors” who provide education, mentoring, and guidance to our students in order to enhance their learning experiences. Students often participate in several rotations with different preceptors throughout their academic experience in order to gain experience in multiple settings.

Recently, it has become harder to identify willing and qualified preceptors in New York State, as preceptors are typically unpaid volunteers who give their time and service to the future of their profession. As the time requirement of a preceptor is substantial, some preceptors have begun to charge institutions between $250-$999 per rotation for their services, creating another obstacle to establishing preceptors.

In a recent survey of thirty-three higher education institutions in New York conducted by Pace University’s College of Health Professions, 79 percent of institutions reported difficulty in securing and maintaining clinical placements with preceptors in their communities. Respondents in the survey cited lack of interest by practitioners (93 percent) and lack of interest by senior health care management (81 percent) as primary obstacles.

Securing and maintaining clinical placements with preceptors is critical to ensuring that health professions students are adequately prepared for the workforce. The above legislation would help New York State students receive clinical experience through preceptors by providing a tax credit for each 100 hours of community-based instruction a preceptor provides, up to a $3,000 credit. This credit would be available to preceptors who provide instruction in community and in-patient facilities, and would only be available to those clinicians that do not receive any form of compensation. Such an incentive will continue to make clinical, first-hand training part of all health professions programs resulting in a more qualified healthcare workforce and providing better care for New Yorkers statewide.

For these reasons, NYU strongly supports and urges the Legislature to pass this bill.

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