



Los Angeles
DENTAL SOCIETY

Los Angeles Dental Society's mission is to serve the needs and interests of its members and lead in promoting oral health in the community.

EXPLORER

Spring 2020

MEET the 2020 LEADERSHIP TEAM



Joan Otomo-Corgel, DDS
MPH, FACD, FICD, President



Kenneth Jacobs, DDS
President Elect



Jinhyuk Jeff Lee, DDS
Vice President



Chuck CY Wang, DDS
Secretary



Roger P. Fieldman, DDS
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Irving S. Lebovics, DDS
Immediate Past President



Clark A. Martin, DDS
Editor



David Anson, DDS
CDA Trustee

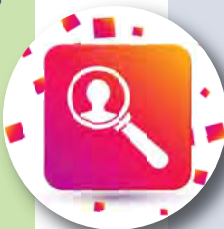


Scott Kim, DDS
CDA Trustee

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Calendar of Courses

MONTH	DATE	MEETING/EVENT
 March	10	LADS Board of Directors' Meeting
	16	CPR Class
	24	Sexual Harassment and Abusive Conduct Prevention Training – CE Class
 April	14	LADS Executive Committee Meeting
	30	Marijuana in the Workplace and Dental Office – Note – Thursday, not Tuesday – CE Class
 May	4	CPR Class
	12	LADS Board of Directors' Meeting
	16	SHREDDING EVENT
 June	26	LADS Night with the Experts – CE Class
	9	LADS Executive Committee Meeting



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Explorer

published by

Los Angeles Dental Society

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Irving S. Lebovics, DDS - Immediate Past President



EDITOR'S CORNER

By Clark A. Martin, DDS

Welcome to all of our members. With this issue of the *Explorer* we're going to reignite the flame of our Los Angeles Dental Society that has for so long enjoyed a stellar reputation and commitment of support from our members as well as the community.

I am the new editor of the *Explorer*, taking over from Dr Sonia Molina who has dutifully overseen our publication for the past 2 years. Thank you Sonia as we know this is one of your many responsibilities and efforts that may have gone unseen but is greatly appreciated. The *Explorer* helps keep us in touch with each other as professionals, helps maintain our post-graduate education and really enhances our abilities to practice at the highest level. Something we all strive to do.

You'll see a few new sections in this issue and an introduction from our new and current President, Joan Otomo-Corgel, along with an enthusiastic group of Board members who all have a common interest. That is to keep our society at the pinnacle of all organized dental societies in the country. One of the largest, most diverse and respected groups of dentists, who have a passion and determination to make a difference, year after year in the field of dentistry.

Going forward with future issues we'll include updates for you, with regard to changes in protocols for treating your patients as well as subjects we feel would impact and help you at both ends of the chair. We're here for you so please reach out to LADS as a resource and more importantly, give some thought to joining us at the organizational/committee level if you think you have some knowledge, an 'edge' that might

“Success comes from knowing that you did your best to become the best that you're capable of becoming.”
John Wooden

make a difference. We'd love to have you involved in a leadership capacity.

With that being said, our Board has spent a lot of time formulating a direction for our society, identifying several committee positions that are unfilled. We've had a spectacular all day leadership conference recently, which made us realize that we need to focus on bringing not just new members to our group but new, younger members with bigger and brighter ideas for the future. It's a process, one that offers many rewards and builds incredible confidence.

As dentists, (as the saying goes) let's remember to give back to a profession that has given us so much. Well, I would like you to think about that, and how you could see yourself in a leadership role, working not independently as we do so much of each day in your offices but rather as an officer or at least on a particular committee of LADS.

With regard to a leadership role, the famous UCLA basketball coach, John

Wooden comes to mind, as he framed his entire coaching career with so many motivational lessons/quotes and thoughts which translated into him being one of the most successful coaches in history. We've come to realize that our everyday lives, our professional lives can rise to that level we dream of, only when we strive to 'work harder, longer, smarter and as a group'. Being loyal, concerned, caring and meticulous will lead to these successes. These attributes and aspirations of this legendary coach made him almost bigger than life and afforded him one of the greatest title runs in history. Through his examples, and his coaching styles, he formed so many young individuals to also become leaders in their own right, well after they graduated from college.

Our dental society can similarly grow by leaps and bounds, but only with the combined help of our members. Little or big, everyone is important to our success.

More knowledge is better and there's strength in numbers. So please ponder these thoughts, think of ways you can contribute and share them all with us. It's important for us as dentists, those dentists that come after us and to all of the patients we treat, day after day.

Wishing everyone a wonderful 2020, and I hope to see many of you at the upcoming meetings. We have an exciting schedule of talented speakers all of which you'll find informative and interesting, as well as enjoying the camaraderie of spending an evening with your friends.

Clark



LEADERSHIP MESSAGE

By Dr. Otomo-Corgel, DDS, MPH, FACD, FICD

Hellooooooo LADS!

Time flies!!! It's hard to believe we are already in March 2020. Here is an update so you can capture where we are, so don't blink.

- 1) The LADS board participated in a Leadership Retreat facilitated by Dana Taylor Old
 - a. On board with parliamentary procedures (thank you Dr. Sig Ableson)
 - b. Understanding of individual leadership styles and needs
 - c. Created collaborative, collegial relationships
 - d. We are ready to move together in the right direction
 - e. Thank you, Dr. Scott Kim, for hosting us!
- 2) The Executive Director Search Committee is in full swing. David Anson (chair), Michele Frawley, Adam Geach, Sonia Molina, moi (ex-officio), Sam Tarica and Sue Merrell.

We have hired Martin & Downs Association Consulting Solutions to guide the process. A deep dive into what LADS needs for an effective director, necessary background work is in preparation and now we are ready to advertise the position.

- 3) Our Governance Committee is steered by Irving Lebovics. Members include Monica Bruce, Morel Fidler, Rich Hirschinger, and Jeff Lee. They have met at the office and telephonically in order to prepare our



bylaws revisions in preparation for presentation for the upcoming LADS Board meeting.

- 4) Our treasurer, Roger Feldman, has been absolutely the best! He and Sue Merrell are organizing our financials, banking, and processing. LADS is accountable and sound.
- 5) The Programs Committee (chaired by Adam Geach), David Anson, and new member to the committee, Chet Yokoyama have an amazing line up of courses and speakers for 2020. Please see the attachment and sign up early as we will fill up.

- 6) Committees are formed and you will see the members who are serving your needs in this newsletter. If you are interested in participating, please email LADS. It is your organization and we welcome you to help us thrive.

- 7) Sue Merrell, Sue Merrell, Sue Merrell – She has been our right arm, our left arm our brain....you name it. She has come out of retirement because she loves LADS. We can serve you because Sue knows our needs and nuances. I, personally, cannot thank her enough for her professionalism, knowledge and dedication.

So, as you see this is why time flies. We are working feverishly to represent LADS, be at the table, and serve YOU.

I would be remiss to not end with a Wooden quote:

“If you don't have time to do it right, when will you have time to do it over?”

MEET THE 2020 LEADERSHIP TEAM



Joan Otomo-Corgel, DDS, MPH, FACD, FICD, President

Joan Otomo-Corgel is a graduate of UCLA School of Dentistry and the School of Public Health. She is a clinical professor at the UCLA School of Dentistry, Department of Periodontics, and faculty at the Greater Los Angeles VA Health Center Dental Service. She has a private practice limited to periodontics, oral medicine, and implantology.

Joan and Rich have 2 children, Bucky (a paramedic-firefighter) graduated from Cal Poly SLO and served in Yokosuka, Japan with the US Navy. Stefanie (a sports model and fitness trainer) played basketball for UC Santa Barbara and CSU Monterey Bay where she graduated then played professional basketball in Italy.



Kenneth Jacobs, DDS., FACD, President Elect

Graduated from the Ostrow School of Dentistry at USC and did his General Practice Residency at the Sepulveda Veterans Administration Hospital. He is an Adjunct Clinical Instructor at the Ostrow School of Dentistry at USC, a member of the CDA Judicial Council and a Dental Board of California Material Expert Examiner. He has practiced general dentistry for over 30 years in Beverly Hills.

Kenny is an avid runner and car enthusiast.



Jinhyuk Jeff Lee, DDS, Vice President

Jeff Lee is a graduate of USC School of Dentistry. He did an AEGD residency at USC and an Endodontic residency at NYU. He has a private practice limited to Endodontics. Jeff enjoys Kendo, and traveling.



Chuck CY Wang, DDS, Secretary

Dr. Wang is a general dentist in private practice for the last 29 years. He grew up in Pasadena and eventually graduated from USC school of dentistry. Dr. Wang became a member of LA Dental Society Peer Review Committee in the mid '90s and stayed involved in the society ever since. Dr. Wang currently contributes his volunteer time as a member in the California Dental Society Judicial Council and the CDA Membership Council. Dr. Wang's other passion revolves around teaching; he taught and mentored dental GPR students in Cedars Sinai Medical Center for decades; and currently serving as an Adjunct Professor at Herman Ostrow School of Dentistry. Dr. Wang believes in giving back to the profession that has been good to him. He believes there is the need to continue to pave the road for the new generation dentists for the benefit of the future of our profession. When he is not volunteering, Dr. Wang enjoys spending time with his family and the nature sceneries while cycling on a bicycle or a motorcycle.

MEET THE 2020 LEADERSHIP TEAM



Roger Fieldman, DDS, Treasurer

Roger Fieldman, DDS is a graduate of the UCLA School of Dentistry. He has been manager of a labor union dental plan and currently manages dental clinics for the LA County Department of Health Services. Dr. Fieldman was President of LADS in 2001. In his spare time he likes, skiing, sailing, biking, fishing and playing with his grandsons.



Irving S. Lebovics, DDS, Immediate Past President

Dr. Irving Lebovics is a Graduate of Columbia University School of Dentistry and completed his training in Prosthodontics at New York University School of Dentistry. He served as co-Director of the Dental Division and co-Director of the GPR program at Cedars Sinai Medical Center from 1989 until 2017. Dr. Lebovics has served as Chair of the CDA Council on Legislation and as a member of the CDA Policy Development Council and the ADA Government Affairs Council, in addition to various CDA task forces. He currently serves as an executive board member of Cal-D-Pac. He maintains a private practice in Prosthodontics at Cedars Sinai.

Dr. Lebovics is involved in the political world in various areas beyond dentistry and lectures in the Jewish Community on topics in Jewish Philosophy.



Clark A. Martin, DDS, Editor

Clark Martin, DMD, is an endodontist and graduate of Tufts University School of Dental Medicine (both dental school and specialty residency). He has a private practice limited to Endodontics in Beverly Hills and is a visiting lecturer at the UCLA School of Dentistry.

Dr. Martin has two daughters who are dentists. Dr. Alexa Martin, also an endodontist, practices with her dad in Beverly Hills and Long Beach, CA. Dr. Carly Martin is a general dentist practicing in Los Angeles and Torrance, CA. Yes, dinner conversations can tend to get a little “one-sided” but they also like to ski, snow board and hang out near the beach/surf (though the surf days for Dr. Clark have passed).



David Anson, DDS, CDA Trustee

Dr. Anson is in full time practice as a periodontist in Beverly Hills. He has lectured both nationally and internationally on periodontics and dental implants. He has a number of articles and a book chapter published in refereed journals. He is past president of the California Society of Periodontists and the Los Angeles Dental Society. He is currently one of our trustees to the California Dental Association. Dr. Anson is married and has two grown children.



Scott Y.J. Kim DDS, FAGD, DICOI, FACD, FICD, CDA Trustee

Scott Kim is a graduate of Authur A. Dugoni UOP School of Dentistry, Adjunct Faculty in Division of Restorative Sciences at Herman Ostrow School of Dentistry of USC. Dr. Kim has a private general practice in Korea-town.

Dr. Kim likes to spend all his spare time with his daughter Natalie.

The LADS Bylaws provide that the standing annual committees of the Society shall be: Executive, Program, Finance, Nominating, Peer Review, and Membership. In addition to those committees outlined in the Bylaws, LADS has several other committees including, but not limited to: New Professionals Committee, Dental Community Relations Committee, Bylaws Committee, Ethics Committee, Legislative Committee

EXECUTIVE COMMITTEE

The Executive Committee shall be a standing annual committee consisting of the President as Chairman, President-Elect, Vice-President, Immediate Past President, Secretary, Treasurer, and Editor.

It shall be the duty of this committee to:

- 1) supervise the work of the Executive Director;
- 2) make recommendations on matters referred to it as well as on matters it initiates; and
- 3) to conduct and supervise the business of the association when the board is not in session. All decisions and interim policies of the Executive Committee are subject to review and approval at the next board meeting.

FINANCE COMMITTEE

The Finance Committee shall be a standing committee consisting of the Treasurer as Chair, the President, President-Elect and Executive Director.

It shall be the duty of this committee to:

- 1) to review annually preliminary estimates of income, expenditures and additions to reserves and to review and submit an annual budget to the board;
- 2) to oversee and provide guidance concerning investment of reserve funds;
- 3) review and annually report to the Board the adequacy of footnote

We want YOU for an Annual Committee



disclosures, including but not limited to the monthly accounting records and the portfolio managed by the capital management company;

- 4) provide oversight of the internal control structure
- 5) to annually review the insurance policies maintained by the society to ensure adequate coverage;
- 6) recommend to the board an independent audit firm and the frequency required for a complete audit versus a review or a compilation;
- 7) review the form 990 that is filed with the Internal Revenue Service (IRS)

NOMINATING COMMITTEE

The Nominating Committee shall be a standing committee consisting of the following representatives: President, President-Elect, Vice President, Secretary, Treasurer, Editor and up to three (3) general members recommended by the Board of Directors and chosen by the President-Elect. The

final committee member count must be an odd The Nominating Committee shall meet at the discretion of the President-Elect and as necessary to select leaders for an elected or appointed position. In any event, the business of the Nominating Committee in connection with any election shall be finished at least sixty (60) days prior to the date of the election of candidates for the offices for which nominations are to be made. A majority of the meeting quorum of members of the Nominating Committee shall constitute a quorum for the transaction of business.

MEMBERSHIP COMMITTEE

The Membership Committee shall be a standing committee. It shall be the duty of this committee to continuously encourage and stimulate membership of all eligible dentists.

The Membership Committee, and any rotating or ad hoc committees working to develop membership of eligible dentists, may execute new programs with the objective of such, for a defined or undefined period by two-thirds (2/3) of the votes of the Society's Board of Directors.



Adam Geach, DDS

PROGRAM COMMITTEE

The Program Committee shall be a standing committee. This Committee is responsible for identifying professional continuing education programs and speakers for the general membership meetings and special programs. The Program Committee is also responsible for implementing education that improves the skills of auxiliary personnel.

PEER REVIEW COMMITTEE

The Peer Review Committee shall be a standing committee. The duties of the Peer Review Committee are to follow the policies and procedures outlined in the California Dental Association's Peer Review Manual. The Committee shall provide information and promote peer review as a membership benefit.

WE WANT YOU FOR AN ANNUAL COMMITTEE



NEW PROFESSIONALS

The purpose of the New Dentist Committee is to seek out new members and to retain existing members, as well as facilitate the process of welcoming new members and offering a forum of particular interest to dentists who have been practicing for less than 10 years. It allows the newer dentist to form professional and social ties in a non-threatening environment and will hopefully encourage more participation in LADS core programs. The committee will also work with the other committees to assist where needed in providing support on membership issues.



COMMUNITY/DENTAL HEALTH RELATIONS COMMITTEE

The Community Dental Health Relations Committee is responsible for promoting dental education and the overall dental health of the Los Angeles community. The primary duties include recruiting members to participate in various community oral-health activities/events; Interact/liase with other organizations and agencies that share our common objectives; to explore new programs and respond to special requests from community organizations.

BYLAWS COMMITTEE

The Bylaws Committee shall serve for a period of one (1) year and up to three (3) consecutive terms. The Committee shall report to the Executive Committee all proposed amendments to the Bylaws, with its recommendations for ratification or rejection. The Board of Directors shall provide final ratification or rejection.

Whenever any question of interpretation of the Bylaws shall be raised, it shall be referred to the Bylaws Committee in writing. The Committee shall consider the question and give its decision in writing to the Board of Directors.



Douglas Galen, DDS

ETHICS COMMITTEE

The Ethics Committee is responsible for assuring that the ethical standards held by the dental profession and organized dentistry are consistently adhered to by the membership. The primary responsibilities include: ensuring adherence to ethical standards established by the CDA and the ADA; providing information to help member dentists remain in compliance with the Code of Ethics; acting as an advocate rather than an adversary, resolving issues on the local level whenever possible.



Sonia Molina, DDS

LEGISLATIVE COMMITTEE

The purpose of the Legislative Committee is to identify and monitor local political issues of importance to dentists and small business, and to educate LADS members accordingly. The Committee maintains relationships with the CDA Policy Development Council, relevant ADA councils, the Dental Board of California and legislative agencies of allied health groups, as well. Primary responsibilities includes: keeping informed on local legislation that impacts small businesses and dentists and keep the LADS Board of Directors apprised of such information; keeping informed on bills presented to the California Assembly and Senate that in any way pertain to dentistry or health laws of the state and keep the SFDS Board of Directors apprised of such information; carry out the policies of the Society on all matters pertaining to legislation; establish key contacts for each supervisor in Los Angeles; establish key contacts for each legislator within LADS's boundaries; inform the membership and solicit their input and action on local, legislative or regulatory issues through articles and alerts in the LADS publications. ■

WELCOME NEW MEMBERS

Lin Chan, DDS
Herman Ostrow USC School of Dentistry, 2004

Samantha Cheung, DDS
SUNY, Stony Brook School of Medicine, 2018

Imelda Soto, DDS
Univ. Juarez del Estado de Durango, 1998

Chanook Ahn, DDS
Tufts University School of Dental Medicine, 2013
VA Medical – WLA, Periodontics, 2018

Ciro Loza Alarcon, DDS
Mexico Universidad De La Salle, 2019

Zarin Goldshani, DDS
University of Texas, Houston, 2011

David Min, DDS
Western University of Health Science, 2017

Catherine Song, DDS
University of North Carolina, 2019

Silas Duarte, DDS
University de Sao Paulo, 1990

Ji Ho Baag, DDS
Columbia University School of Dentistry, 2004
UCLA School of Dentistry, Endodontics, 2012

Kamyab Mohager, DDS
University of Colorado, 2017

Hameed Nejatford, DDS

Maryam Yazdammanesh, DDS

ADA CORONAVIRUS RESOURCES AVAILABLE



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Food and Drug Administration says there are currently no known shortages on medical devices within the US market.

As with prior emergencies, the FDA remains in contact with medical device manufacturers and others in the supply chain. The FDA encourages manufacturers and healthcare facilities to report any supply disruptions to the device shortages mailbox at deviceshortages@fda.hhs.gov. The FDA indicates this mailbox has been a valuable surveillance resource to augment their efforts to detect and mitigate potential supply chain disruption.

- 3) Assessing and planning for potential disruptions in ADA operations. Readiness is key. While transmission risk in the U.S. is currently low, this is a rapidly evolving situation. Our goal is to ensure ADA operations remain as smooth as possible so we can continue to provide excellent service to our members.

I encourage you to visit the CDC's COVID-19 situation webpage as well as ADA.org/Coronavirus for more information.

We stand together as health professionals united in the ADA mission to help all members succeed and support the advancement of the health of the public.

Sincerely,
Chad P. Gehani, DDS
President

Fellow Members

Like you, I have seen the growing volume of news coverage on the 2019 Novel Coronavirus (SARS-CoV-2), which causes the COVID-19 disease. While the risk of transmission in the United States is still low at this time, a Centers for Disease Control and Prevention (CDC) official recently stated, "We expect we will see community spread in the United States. It's not a question of if this will happen, but when this will happen, and how many people in this country will have severe illnesses."

As of the morning of March 2, the Washington Post reports that the U.S. government has confirmed 87 Coronavirus cases. As health care professionals, we must continue to closely monitor this situation and ensure our office procedures and protocols related to infection control are up to date.

As a practicing dentist, I know firsthand the concerns many of us are facing

related to our practices, our staff and our patients. I want to assure you that ADA has our backs.

HERE'S WHAT WE ARE AND WILL BE DOING:

- 1) Created, and are updating with new developments, a webpage and handout at ADA.org/virus with Coronavirus information curated specifically for dental professionals. You'll find answers to frequently asked questions, information on patient assessment and a just added section on availability of personal protective equipment.

We will promote important updates to this page via the Morning Huddle. If you are not currently registered to receive ADA e-publications, including the Morning Huddle, please email the ADA Member Service Center at mssc@ada.org or call 800.621.8099.

- 2) Contacting suppliers of masks to dental offices so we can share with you the scope of the situation. We know that some members are facing challenges in obtaining masks. The

A NIGHT WITH LADS EXPERTS — MAYBE THAT MEANS YOU

Do you have a practical new technique you would like to share? Perhaps your expertise is in new materials and/or clinical or investigative research, or maybe an area of practice management, digital radiography, or office design? If it applies to the art and science of dentistry, how about sharing it with your LADS colleagues?

The Night with LADS Experts has been well received by our members and therefore, the Program Committee is dedicating a special night devoted to highlighting two or three of our own LADS members. Los Angeles is fortunate to have experts who lecture nationally and internationally – and we are sure that there are many other talented people in our dental society -- not on the speaking tour -- who might like to share some tip or technique.

The Program Committee is asking for the submission of topics in preparation for planning the "talent night" agenda. Since time is limited at our evening programs, we would like to highlight two or three members who will speak for 20-30 minutes, followed by a 10-minute question and answer session.

Please send an email to sue@ladental.com indicating that you would like to present at The Night with LADS Experts and provide your course synopsis. If you have questions, please feel free to contact Sue at her email, or call the LADS office at 213-380-7669.

Our program year is coming together and promises to be a great year for learning! Don't miss it!

VOLUNTEER DENTISTS, DENTAL PROFESSIONALS WANTED FOR CDA CARES LONG BEACH REGISTER FOR JULY CLINIC

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CDA Cares, the CDA Foundation's all-volunteer dental clinic serving underserved communities throughout California, is coming to Long Beach July 17-18, and online volunteer registration is now open. The event will take place at the Long Beach Convention and Entertainment Center.

General dentists, oral surgeons and dental professionals, including dental hygienists, dental assistants and lab technicians, are needed to provide services to individuals who experience barriers to care. Around 1,950 people receive care at each CDA Cares clinic. Services include extractions, fillings, cleanings, oral health education and a limited number of root canals, dentures and partial dentures.

Community volunteers who can help guide patients throughout the clinic and assist with language translation are also needed.



“Our team is determined to make CDA Cares Long Beach a memorable event for our city,” says longtime CDA Cares volunteer Gary Glasband, DDS, who practices in Long Beach and is serving as the local arrangements committee chair for the July clinic. “With your help, we can serve the needs of nearly 2,000 people and positively impact the dental health of this community for years to come.”

More information about the Long Beach clinic is available in the volunteer FAQ at cdfoundation.org/cares. Readers can also visit the Foundation webpage to learn more about the CDA Cares clinic philosophy and treatment approach.

- Register to volunteer at cdfoundation.org/cares. ■

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FINAL 2020 FORM W-4 NOW AVAILABLE



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The IRS on Dec. 5 released a significantly revised Form W-4 for employees' use when calculating their 2020 federal income tax withholding. The finalized form follows a draft version the IRS issued in May seeking comments from tax preparers and payroll companies.

For the 2019 tax year, there are no withholding allowances, and "allowances" was removed from the title of the form to reflect this change. Instead of claiming a certain amount of allowances based on exemptions, employees will now be asked to input the annual dollar amounts for:

- Nonwage income, such as interest and dividends
- Itemized and other deductions
- Income tax credits expected for the tax year

- Total annual taxable wages for all lower-paying jobs in the household (applies to employees with multiple jobs)

According to the IRS, "Employees who have submitted Form W-4 in any year before 2020 are not required to submit a new form. Employers will continue to compute withholding based on the information from the employee's most recently submitted Form W-4." However, employees hired after 2019 or employees wanting to make changes after 2019 must use the new form. Employers will have to adjust their systems accordingly.

Only minor language changes were made to the W-4 since the previous draft issued in May, most notably, according to the IRS, more language added under "Your Privacy" on page 2 "to help the taxpayer understand exactly

what checking the box in step 2(c) may do to withholdings."

At the time of this writing, a revised and final Publication 15-T had not been released but was expected to be available by mid-December.

For more background on the new W-4, read the related article in the December Update or in the Newsroom at cda.org.

CDA Practice Support has updated its resource "New Employee Checklist" to include the link to the finalized Form W-4. The checklist is available in the online resource library at cda.org/resource-library.

- Access the final W-4 at www.irs.gov/pub/irs-pdf/fw4.pdf or read the FAQ available at www.irs.gov/newsroom. ■

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Form W-4
Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate
Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
Your withholding is subject to review by the IRS.

OMB No. 1545-0074
2020

Step 1: Enter Personal Information

(a) First name and middle initial _____ Last name _____
Address _____
City or town, state, and ZIP code _____

(b) Social security number _____

► Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) Single or Married filing separately
 Married filing jointly (or Qualifying widow(er))
 Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or
(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

HR AUDITS HELP PRACTICES COMPLY WITH LAWS, BUT CAN ALSO OFFER PEACE OF MIND



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Start your new year on the right foot by auditing your human resources systems and records. To diminish the possibility of legal issues and to ensure that your practice seeks to comply with labor and employment laws, it is important to perform an HR audit. An audit can include all of the following.

TIMEKEEPING

Accurate timekeeping is one of the most crucial aspects of a successful business. State and federal laws require that employers maintain an accurate record of their nonexempt employees' work hours and compensation on file for at least four years.

Review your employees' time periodically during the year to ensure that they are accurately recording the start and end of their meal periods. Time records should reflect that the meal period was provided to your employee no later than four hours and 59 minutes into a nonexempt employee's workday. As a best practice, employers should review meal and rest break policies and discuss any barriers to employees taking compliant breaks.

California employers can round employee timecard entries up to the nearest quarter of an hour. Employers who use rounding practices should audit the practices to ensure that they are neutral, clear and evident, meaning that, over time, they don't favor either the employer or the employee. Employers will want to confirm that the rounding practices don't fail to compensate employees properly.

Timekeeping practices must also capture overtime, "off the clock" or "de minimis" time. Employees who routinely work off the clock generally must be paid for their off-the-clock work. This situation might occur when an employee arrives ahead of scheduled work hours to open the office, prepare for patients, review records or participate in a morning huddle. At the



end of the day, the employee might stay past scheduled work hours to handle closing tasks. Employees should be paid for all hours worked, not just scheduled time; if employees are currently performing off-the-clock work, employers should be paying their employees for this time.

WAGE STATEMENTS

California law contains very specific requirements for the information employers must put on employees' wage statements and imposes financial penalties on employers who don't follow those requirements.

Employers must know the legal requirements for compliant wage statements as defined by Labor Code Section 226. Employers who use a payroll company to prepare wage statements are responsible for providing the payroll company with all information that must be contained in the wage statement. Generally, payroll companies are not responsible for omissions or errors.

Are you including paid sick leave balances in your employees' wage statements? Paid sick leave laws require that employers do so. Furthermore, employers should verify that paid sick leave and time-off limits or "caps" are in place and that employees aren't earning more than the employer's policies indicate. If an employee were to earn more time than allotted by an employer policy, the employer cannot take this time away from the employee.

POLICIES

Employers are required to have some written policies in place. Several state and federal laws require that employers have written policies in place and have collected signed acknowledgements of receipt and understanding from their employees. While it is a best practice to have an employee manual, a manual itself isn't required. Because laws change annually, employers should review and update their manuals or policies, distribute any new or updated policies to employees and obtain new acknowledgments from employees.

RECRUITING AND HIRING

Several laws and court decisions have

HR AUDITS HELP PRACTICES COMPLY WITH LAWS, BUT CAN ALSO OFFER PEACE OF MIND

altered hiring practices in the last few years. Employers should audit hiring practices annually to ensure that they are not seeking prior salary or criminal history and comply by using California-specific applications, obtaining signatures before performing any reference checks and providing written conditional offers of employment prior to performing any background checks. Additionally, there are state and federal obligations to follow, such as completing new employee forms and providing access to legally required pamphlets to new employees on their first day of employment.

Job descriptions are valuable but often overlooked documents. A well-crafted job description that lists essential functions of the job can be used with supporting employee classifications,

compensation, managing reasonable accommodation requests under disability laws, and setting expectations for performance. As a practice grows, the duties of the employees can change, and an annual review may reveal any inconsistencies between what the job descriptions says and what the employees do.

EMPLOYEE RECORDS

Document, document, document: Just like with patient records, it is important to maintain accurate employment records with signed required forms and acknowledgements, documentation of performance reviews, job descriptions, current licensure, certificates of mandatory training, requests for reasonable accommodation, disciplinary actions, hiring and termination records.

Employee records must be accurately maintained and, if kept up to date, they can be invaluable for preventing a frivolous lawsuit. An accurate and updated employee record not only records employee information but also any issues that led to termination or reprimands.

WRAPPING IT UP

Whether you choose to audit just one system or all of them, it is a valuable exercise that will help your practice stay up to date and compliant and perhaps even provide you some peace of mind.

- Find resources on employment practices in the CDA Practice Support resource library at cda.org/resource-library. ■

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LADS Continuing Education Course **THURSDAY, April 30, 2020 | Maggiano's 6 - 9pm** Marijuana in the Workplace and Dental Office

This course will review how drug-free workplace policies can co-exist with legalized recreational marijuana. Learn to evaluate disability laws to provide reasonable accommodation and familiarize yourself with drug testing issues and marijuana laws. Will also discuss "medical marijuana" and CBD and its impact on your patients and your staff. Learning Objectives:

- Recognize how drug-free workplace policies can co-exist with legalized marijuana
- Distinguish employment and disability laws to provide reasonable accommodation
- Examine drug testing issues and marijuana laws



Brett Kessler, D.D.S., is a general dentist in Denver, Colorado, and the Fourteenth District Trustee of the American Dental Association. Dr. Kessler graduated from the University of Iowa with a degree in biomedical engineering and attended dental school at the University of Illinois College of Dentistry in 1995. He completed his general practice residency at Northwestern Memorial Hospital in 1997. Dr. Brett Kessler taught at the University of Michigan from 1997-1999 in the department of hospital dentistry and at the University of Colorado School of Dental Medicine from 2004-2011. Dr. Kessler has held a number of leadership positions within the ADA. He has served as a delegate in the ADA's House of Delegates since 2008 and has been a consultant to the Council on Dental Wellbeing Advisory Committee since 2007. In 2010, Dr. Kessler received the ADA's

Golden Apple Award (the highest award bestowed by the Association) for outstanding leadership in mentoring. Dr. Kessler most recently served as Vice Chair on the Council on Dental Benefit Plans, and Chair of the Sub-council on Dental Business and Insurance Services.

To register or obtain more information about any course, please call the LADS office at 213-380-7669.



NEW LAW INCREASES DENTAL PLAN TRANSPARENCY, PROTECTS DENTIST-PATIENT RELATIONSHIP



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CDA-sponsored legislation that further increases dental plan transparency became law on Jan. 1. AB 954, authored by Assemblymember Jim Wood, DDS, and signed in October by Gov. Gavin Newsom, requires dental plans to be more transparent about the leasing of dental networks. The new law will reduce patient and dentist confusion caused by the increasing number of plans leasing their networks to other payers, many times unbeknownst to the enrollee or contracted dentist(s).

The law took effect for contracts entered into on or after Jan. 1, 2020. Through the provisions outlined in AB 954, the contractual information provided will enhance clarity for patients and dentists on the patient's potential out-of-pocket costs while protecting the dentist-patient relationship through a more informed treatment planning process.

Under the law's provisions:

- Dental plans are required to name the parties that will have access to a provider contract.

- Dentists have the ability to opt out of having their existing provider agreement leased to other entities without impacting their original plan contract.
- Dental plans are required maintain an up-to-date website list of all third parties that have access to a provider network contract and to update that information at least once every 90 days.
- Dental plan agreements must clearly identify in specified language and font the contractual clause that allows network leasing.
- Dental plans are required to identify the source of the discount on all written or electronic remittance and the name of the plan that the dentist has a direct contract with.
- Any third-party's right to a provider discounted rate ceases as of the termination date of the direct provider contract.

- The plan with which the dentist has a direct contract must provide a copy of the provider network contract within 30 days of a provider's request.

Medicare or Medicaid dental plan agreements are exempt from the requirements of the law.

CDA's ability to advocate for its members comes directly from member-reported challenges with dental benefit plans. CDA Practice Support is here to help answer your dental benefit questions and offer individual member assistance. Simply submit your questions online using the dental benefit submission form accessible through your cda.org account. Once received, Practice Support will analyze the issue, evaluate it for possible resolution and communicate clear next steps.

- **To submit your dental benefits question**, visit My Account at cda.org, click the link for Dental Benefits Issue Submission and follow the prompts ■



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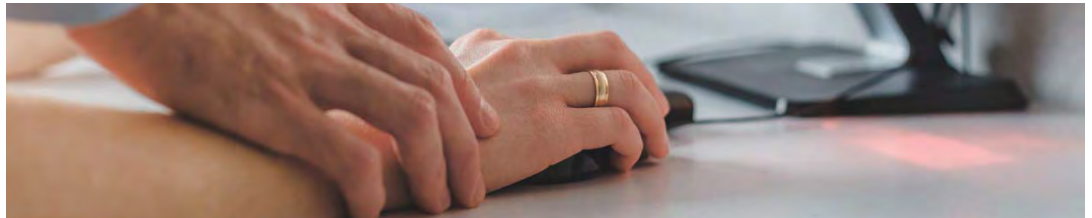
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Endorsed by the
Los Angeles
Dental Society



LADS Continuing Education Course Thursday, March 24, 2020 | Maggiano's 6 - 9pm

Sexual Harassment and Abusive Conduct Prevention Training

Participants will learn information and practical guidance regarding federal and state sexual harassment laws, including harassment prevention and correction, how to identify different kinds of sexual harassment, how to respond to sexual harassment situations, who is considered a liable party, and more. Training satisfies California's mandatory AB 1825 Sexual Harassment & Abusive Conduct Training requirement (Gov. Code 12950.1 and 2 CCR 11024). All participants will be awarded a Training Completion Certificate.

The training will be presented as a 2-hour interactive video presentation. Throughout the training presentation, participants will be required to answer quiz questions that assess learning. Participants will be provided with an opportunity to address discussion topics and ask questions and receive answers to those questions.

Before the presentation, the presenter will discuss compliance issues in a dental practice, as well as the legal requirements, under California law, regarding what employers must do/have in order to comply with Sexual Harassment and Discrimination Prevention laws in the workplace.



Ken Schames, J.D. graduated from UCLA School of Law and founded Compliance Protection Group, where he has focused his expertise in protecting dentists by creating a culture of compliance in their dental offices. He guides dental clients in connection with the regulatory aspects of compliance audits, potential compliance violations, corrective actions, risk management, staff development, and monitoring. Compliance Protection Group protects dentists from the regulatory risks of non-compliance, helps minimize the chances of any violations and severe penalties, and makes sure that everything compliance-wise is taken care of as best as possible while delivering high quality care.

To register or obtain more information about any course, please call the LADS office at 213-380-7669.