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# Family Practice Forum

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## Composite Role Models

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Medical students and residents are concerned about the availability of suitable role models during their training. Faculty persons are likewise sensitive to the need for role models because they have the responsibility either to serve as role models themselves or to arrange for others to do so.

The main problem is how to provide suitable role models to meet the expectations of individual learners. Many students are unclear as to exactly what sort of model they are seeking, usually because their career goals are incompletely formulated. Even those who have a well-defined concept of their goals may have role model expectations different from others with similar career plans, simply as a function of personal differences. Because of the wide variety of role models sought, it is virtually impossible to provide each learner with one comprehensive role model prototype. Failure to recognize this accounts for much of the disap-

pointment experienced by learners seeking role models and by faculty striving to provide them.

How then can suitable role models be provided? The most reasonable approach is to provide a variety of potential role models, each of whom portrays a certain set of characteristics pertinent to the role desired by the individual learner. From each of these the learner can choose the characteristics that suit his or her goals and construct a composite role model. Such a diversity within the faculty also serves to confront the learner with characteristics he or she may not have identified previously with the role being modeled, creating new role options.

Another consideration is that for any role model to be effective there should be a two-way interaction between the learner and the model. The fact that some learners have difficulty "accepting" the role model may be a result of their inability to express their expectations well enough for the faculty person to respond appropriately.

The implication is that students and residents should not expect to find in any one faculty person a comprehensive role model. Rather they should attempt to refine their expectations and identify within each faculty person those characteristics which best contribute to their ideal composite model.

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# P-H Doctor's Tax Report

THE P-H DOCTOR'S TAX REPORT brings you ideas for reducing taxes and increasing wealth. It is recommended that you consult your own professional adviser before acting on these ideas.

## New Law Means Lower Taxes, Bigger Deductions, and More Tax-Free Income for You and Your Family

The biggest single piece of news in the new tax law is the across-the-board tax slash for individuals. In fact, the \$16 billion cut in taxes is the biggest tax cut ever. It takes effect in 1979.

To see what we mean in dollars and cents, P-H DOCTOR'S TAX REPORT compares the annual tax bills of a married taxpayer with two children filing jointly at a number of income levels—under the 1978 rates and the rates starting in 1979 (Table 1).

Table 1. Tax Savings

Adjusted Gross Income	1978 Tax Bill	1979 Tax Bill	New Law Savings
\$ 30,000	\$ 5,416	\$ 4,953	\$ 463
40,000	9,236	8,506	730
50,000	13,784	12,818	966
60,000	18,834	17,718	1,116
80,000	29,630	28,318	1,312
100,000	41,280	39,638	1,642
150,000	72,708	70,968	1,740
200,000	106,522	104,312	2,210

### The Mechanics of the Tax Cut

The new law cuts taxes for individuals in three basic ways: (1) The tax brackets are widened; (2) The personal exemption deduction is increased; and (3) The zero bracket amount, the flat standard deduction that goes to everyone, is boosted. Result: Your taxes almost certainly go down. And those with little in the way of income, your retired

parents or your child with a part-time job, are entitled to more tax-free income than ever before. That is the fast picture. Now let's look at the details of the tax cut.

### Tax Bracket Changes

The brackets in the tax rate schedules are widened and the number of brackets reduced (from 25 brackets to 15 for joint filers, 16 for singles). So it takes more income to reach any given tax bracket. In addition, the tax rates for some brackets are lower.

### Greater Personal Exemption Deduction

You may claim a \$750 personal exemption deduction on your 1978 tax return for yourself, your spouse, and each of your dependents. The new law increases the deduction to \$1,000 for 1979 and beyond (this increase also applies to the extra exemptions for being

age 65 or over, or blind). So, for example, if you are married and have two dependent children, your total deduction for personal exemptions is \$4,000 in 1979, compared to \$3,000 in 1978. As a trade-off, the general tax credit (\$180 for most high-income taxpayers) will be allowed to expire at the end of 1978.

The new law liberalizes the so-

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**FOR DEEP INTRAMUSCULAR INJECTION ONLY.**  
**Indications:** In treatment of infections due to penicillin G-sensitive microorganisms susceptible to the low and very prolonged serum levels common to this dosage form. Therapy should be guided by bacteriological studies (including sensitivity tests) and clinical response.

The following infections usually respond to adequate dosage of IM penicillin G benzathine.  
**Streptococcal infections** (Group A—without bacteremia). Mild to moderate upper respiratory infections (e.g., pharyngitis).  
**Veneral infections**—Syphilis, yaws, bejel, and pinta.

Medical conditions in which penicillin G benzathine therapy is indicated as prophylaxis:  
**Rheumatic fever and/or chorea**—Prophylaxis with penicillin G benzathine has proven effective in preventing recurrence of these conditions. It has also been used as followup prophylactic therapy for rheumatic heart disease and acute glomerulonephritis.

**Contraindications:** Previous hypersensitivity reaction to any penicillin.

**Warnings:** Serious and occasionally fatal hypersensitivity (anaphylactoid) reactions have been reported. Anaphylaxis is more frequent following parenteral therapy but has occurred with oral penicillins. These reactions are more apt to occur in individuals with history of sensitivity to multiple allergens. Severe hypersensitivity reactions with cephalosporins have been well documented in patients with history of penicillin hypersensitivity. Before penicillin therapy, carefully inquire into previous hypersensitivity to penicillins, cephalosporins and other allergens. If allergic reaction occurs, discontinue drug and treat with usual agents, e.g., pressor amines, antihistamines and corticosteroids.

**Precautions:** Use cautiously in individuals with histories of significant allergies and/or asthma. Carefully avoid intravenous or intraarterial use, or injection into or near major peripheral nerves or blood vessels, since such injection may produce neurovascular damage.

In streptococcal infections, therapy must be sufficient to eliminate the organism, otherwise the sequelae of streptococcal disease may occur. Take cultures following completion of treatment to determine whether streptococci have been eradicated.

Prolonged use of antibiotics may promote overgrowth of non-susceptible organisms including fungi. Take appropriate measures if superinfection occurs.

**Adverse Reactions:** Hypersensitivity reactions reported are skin eruptions (maculopapular to exfoliative dermatitis), urticaria and other serum sickness-like reactions, laryngeal edema and anaphylaxis. Fever and eosinophilia may frequently be only reaction observed. Hemolytic anemia, leucopenia, thrombocytopenia, neuropathy and nephropathy are infrequent and usually associated with high parenteral doses.

As with other antisiphilitics, Jarisch-Herxheimer reaction has been reported.

**Composition:** (units penicillin G benzathine as active ingredient in aqueous suspension): 300,000 units per ml—10-ml multi-dose vial. Each ml also contains sodium citrate buffer approximately 6 mg lecithin, 3 mg povidone, 1 mg carboxymethylcellulose, 0.5 mg sorbitan monopalmitate, 0.5 mg polyoxyethylene sorbitan monopalmitate, 1.2 mg methylparaben and 0.14 mg propylparaben.

600,000 units in 1-ml TUBEX® (sterile cartridge-needle unit) Wyeth, packages of 10.

900,000 units, 1.5-ml fill in 2-ml TUBEX, packages of 10.

1,200,000 units in 2-ml TUBEX, packages of 10, and in 2-ml single-dose disposable syringe, packages of 10.

2,400,000 units in 4-ml single-dose disposable syringe, packages of 10.

Each TUBEX or disposable syringe also contains sodium citrate buffer and, as w/v, approximately 0.5% lecithin, 0.6% carboxymethylcellulose, 0.6% povidone, 0.1% methylparaben and 0.01% propylparaben.

INJECTION

**BICILLIN® LA**

(STERILE PENICILLIN G BENZATHINE SUSPENSION)

Wyeth Laboratories Philadelphia, Pa.

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called gross income test for dependents. Beginning next year, you can claim a personal exemption deduction for a dependent, say your mother, if her gross income is less than \$1,000. Under the old rules, her income had to be less than \$750. Put another way, your mother can have \$250 more in taxable income in 1979 and still be your dependent. (Note: As under the old rules, the income test still does not apply to a dependent child who is either under 19 or a full-time student.)

### Greater Standard Deduction

The zero bracket amount (ZBA) is a fixed standard deduction (in 1978, \$2,200 for singles and heads of household, \$3,200 for joint filers) that is built into the tax tables and tax rate schedules. Since you itemize your personal deductions, the ZBA is simply a dollars-and-cents floor you subtract from your total deductions. It is more important for non-itemizers: The greater the ZBA, the smaller the amount of income subject to tax.

The new law increases the ZBA to \$2,300 for singles and heads of households, and \$3,400 for joint filers. So, for example, a married couple can receive at least \$5,400 in 1979 free of tax (\$3,400 ZBA plus \$2,000 personal exemption deduction). If they are both 65 or over, they can receive \$7,400 tax-free (\$3,400 ZBA plus \$4,000 personal exemption deduction).

Because of the combination of tax bracket changes, greater personal exemption deduction, and higher ZBA, the new law cuts taxes for practically everyone. However, for some taxpayers, the tax cut may not be as big as expected. That is due to repeal of the general tax credit.

### Hiring Office Help From Personal Services Firm May Ease Payroll Tax Headaches

Most doctors, when they need office help, go to an employment agency. But others get their workers from another source—a *personal services firm*. For a fee, the personal services firm provides you with nurses, technicians, and clerical help. It may also give you some tax relief.

The personal services firm will be responsible for the collection and payment of Social Security and unemployment taxes. You are off the hook. Reason: The responsibility for employment taxes rests with the employer, and the firm, not you, is considered the workers' employer.

And why is the personal services firm considered to be the employer? Because the firm retains the right to control and direct the office worker in the performance of his or her duties. To see just how much control over the office help the personal services firm must retain, P-H DOCTOR'S TAX REPORT cites a new ruling:

XYZ Personal Services Firm is in the business of providing dental assistants and technicians and other clerical help to dentists. XYZ agrees to provide workers for a fee based on the salaries it pays the workers, plus a mark-up for profit, employee benefits, and taxes. XYZ has sole responsibility for the recruiting, hiring, replacement, evaluation, supervision, discipline, and firing of the employees. Result: XYZ is the employer of the office workers. So it has the responsibility to collect and pay the various payroll taxes (Ltr. Rul. 7830140).

The above tax information is adapted from P-H DOCTOR'S TAX REPORT, published bi-weekly by Prentice-Hall, Inc., Englewood Cliffs, NJ 07632. Address inquiries attn: R. M. Shaw.

# MYCELEX<sup>®</sup>

1% Cream  
1% Solution (CLOTRIMAZOLE)



**Indications:** Mycelex Cream and Solution are indicated for the topical treatment of the following dermal infections: tinea pedis, tinea cruris, and tinea corporis due to *Trichophyton rubrum*, *Trichophyton mentagrophytes*, *Epidermophyton floccosum*, and *Microsporium canis*; candidiasis due to *Candida albicans*; and tinea versicolor due to *Malassezia furfur*.

**Contraindications:** Mycelex Cream and Solution are contraindicated in individuals who have shown hypersensitivity to any of their components.

**Warnings:** Mycelex Cream and Solution are not for ophthalmic use.

**Precautions:** In the first trimester of pregnancy, Mycelex should be used only when considered essential to the welfare of the patient.

If irritation or sensitivity develops with the use of Mycelex, treatment should be discontinued and appropriate therapy instituted.

**Adverse Reactions:** The following adverse reactions have been reported in connection with the use of this product: erythema, stinging, blistering, peeling, edema, pruritus, urticaria, and general irritation of the skin.

**Dosage and Administration:** Gently massage sufficient Mycelex Cream or Solution into the affected and surrounding skin areas twice a day, in the morning and evening.

Clinical improvement, with relief of pruritus, usually occurs within the first week of treatment. If a patient shows no clinical improvement after four weeks of treatment with Mycelex, the diagnosis should be reviewed.

**How Supplied:** Mycelex Cream 1% is supplied in 15 g and 30 g tubes.

Mycelex Solution 1% is supplied in 10 ml and 30 ml plastic bottles.

Store between 35° and 86°F.

Manufactured for Dome Division, Miles Laboratories, Inc., by Schering Corp., Kenilworth, NJ 07033.

Dome Division  
**MILES**

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