

NCWS Student Pipeline Committee Recommendation to Address Shortage of Nurse Practitioner Preceptors

December 2023

Executive Summary

Nurse practitioners (NPs) are advanced practiced nurses (APRN) prepared through master's or doctoral education. They provide care to patients in multiple populations: family, pediatrics, women's health, adult-geriatrics, neonatal, and behavioral health. NPs have prescriptive authority in all 50 states as well as the District of Columbia and assume care responsibilities in many settings from clinics to acute care hospitals.

The role of the NP, especially in the primary care setting, is rapidly growing and in high demand. In Massachusetts, the NP demand is forecasted to grow by 16%, while New York forecasts a 41% growth rate for the role.

This growth may be due in part to the current primary care crisis. In 2020, Massachusetts lost 3.6% of the primary care physician workforce compared to a 3.3% loss nationally. Of the current primary care physicians practicing in Massachusetts, more than 33% are over the age of 60.

What impact is this having? In 2021, over one-third of Massachusetts residents reported difficulty in obtaining primary care. This lack of access results in residents either not obtaining care or seeking out alternative sources, such as visiting local emergency rooms, which are already over capacity. Massachusetts Medical Society President Dr. Barbara Spivak noted in November, "The dearth of primary care physicians in Massachusetts is no longer a looming public health threat. It is here and represents a major public health crisis that requires urgent and sustainable financial investment and actions aimed at recruiting and retaining primary care physicians" (Patkin, 2023).

NPs can help bridge the primary care gap. Currently, more than 70% of practicing NPs deliver primary care to patients. Additionally, over 88% of current NP students are being trained to provide primary care, compared to only 23.6% of Massachusetts physicians. Research has shown that primary care provided by NPs is equal to and in some instances superior to the care provided by physicians. NPs are an essential part of an effective healthcare system, and barriers to NP education and placement in the field must be addressed.

Clinical Training and Preceptorships

The preparation of NPs is comprehensive and lengthy. Training consists of classroom preparation as well as preparation in the clinical setting. The National Organization of Nurse Practitioner Faculties regulates the required clinical (hands-on) experience that each NP must complete before graduation. In Massachusetts, current clinical hour requirements range from 500 to 665 hours. For the 2024 academic year, the Massachusetts College of Pharmacy and Health Sciences will begin requiring their NP students to complete 750 clinical hours. This trend is expected to become a market standard.

Clinical hours for an NP student are completed through preceptors. These preceptors can be either practicing NPs or physicians with a typical requirement of one year of clinical practice in the specialty (i.e., behavioral health, primary care, etc.). A preceptor is a voluntary position and requires the preceptor to direct and observe the hands-on care of patients by the NP student. This includes but is not limited to diagnosis, care planning, prescribing, as well as complex procedures.

For each clinical rotation, the NP student must locate a willing preceptor in that clinical specialty who is agreeable to donate up to 200 or more hours of direct supervision to the student. In a field already plagued with staffing shortages, facilities unwilling to host students, and general burnout in the healthcare community, locating a willing preceptor can be almost impossible. Many NP students are forced to delay the completion of their program due to the length of time it takes to secure an appropriate preceptor. The student is unable to advance in the semester if a preceptor is not located. This delay further compounds the workforce shortage and places a significant toll on NP students. Hence, it is essential to recruit and retain qualified preceptors.

Addressing the Shortage

Because NPs are an essential component in addressing the primary care crisis, several states have reviewed strategies to address the NP preceptor shortage. Virginia, Maryland, Hawaii, and Colorado all established a yearly tax credit for qualified individuals who precepted (i.e., served as a preceptor to) NP students.

The amount of the tax credit varied by state from \$1,000 per calendar year to a high of \$10,000 per calendar year. The maximum tax credit could only be earned if the preceptor instructed the maximum number of students per year. This varied by state, with most states requiring four preceptees per calendar year for full tax credit allowance.

Each program required the preceptor to register as a preceptor during a yearly open application period. This period covered either the preceding year or the calendar year to come. The states requiring registration before precepting hours were performed had a process to then collect necessary documents for verification at the end of the tax year.

Some states added additional restrictions. For example, Colorado only allows the tax credit for those precepting in rural and frontier areas, while Hawaii limits participants to 50 preceptors annually.

Committee Recommendations

To address the shortage of NP student preceptors, the Student Pipeline Committee formally recommends that the Commonwealth of Massachusetts implement a tax incentive program for NP preceptors.

This program would provide a tax incentive to qualified NP preceptors of \$2,150 per full clinical rotation. The maximum amount of clinical rotations that a preceptor can complete during a calendar year is four, with a maximum tax credit allowable of \$8,600 per calendar year.

In creating this program, the committee recommends that the commonwealth consider the following factors:

- Creating a web page dedicated to the tax incentive with the necessary information, forms, deadlines, and the application process.
- Limiting the scope of the program initially to the following APRNs: NPs and certified nurse midwives.
- Limiting the program to preceptors and students who are residents of Massachusetts.
- Ensuring that the preceptor performs clinical hours for a student enrolled in an APRN program in Massachusetts that is recognized by the Massachusetts Board of Registered Nursing.
- Preceptors may only provide clinical hours to the student type allowable by the preceptor's profession.
- A distinct clinical rotation is defined by a minimum of 100 clinical hours.
- The clinical rotation must be completed in full for the preceptor to receive the credit.
- The educational institution will be the source of validation for clinical hours.
- States such as Maryland provide an exemplary program that could be evaluated and serve as a framework for creating this program within Massachusetts.
- Preceptors may not be receiving direct compensation as "a preceptor" to qualify for the tax credit.

Resources

Barnett M, Balkissoon C, Sandhu J. The level of quality care nurse practitioners provide compared with their physician colleagues in the primary care setting: A systematic review. *J Am Assoc Nurse Pract.* 2022 Mar 1;34(3):457-464. doi: 10.1097/JXX.0000000000000660. Erratum in: *J Am Assoc Nurse Pract.* 2022 Apr 1;34(4):696. PMID: 34678807.

Behind the Demand for Nurse Practitioners: <https://nursing.sandiego.edu/blog/behind-the-demand-for-nurse-practitioners>

Colorado Rural and Frontier Health Care Preceptor Tax Credit: [Rural and Frontier Health Care Preceptor Tax Credit | Department of Revenue - Taxation \(colorado.gov\)](https://revenue.colorado.gov/rural-frontier-health-care-preceptor-tax-credit)

Hawaii Preceptor Tax Credit: [Hawai'i Preceptor Tax Credit \(hawaii.edu\)](https://hawaii.edu/healthcare/preceptor-tax-credit)

Maryland Income Tax Credit for Preceptors: [Pages - Income Tax Credit for Preceptors \(maryland.gov\)](https://tax.maryland.gov/income-tax-credit-for-preceptors)

Massachusetts Health Quality Partners "MA PC Dashboard 2023"
<https://www.chiamass.gov/assets/docs/r/pubs/2023/MA-PC-Dashboard-2023.pdf>

McInnis, A., Schlemmer, T., Chapman, B., (January 31, 2021) "The Significance of the NP Preceptorship Shortage" *OJIN: The Online Journal of Issues in Nursing* Vol. 26, No. 1, Manuscript 5.

Nurse Practitioners in High Demand Through 2031: <https://nurse.org/articles/nurse-practitioner-job-growth/>

Nurse Practitioners in Primary Care: <https://www.aanp.org/advocacy/advocacy-resource/position-statements/nurse-practitioners-in-primary-care>

Patkin, Abby, (November 16, 2023) "Mass. Medical Society: Shortage of primary care physicians a major public health crisis" Boston.com
<https://www.boston.com/news/health/2023/11/16/mass-general-brigham-primary-care-patients-limited-capacity/>

Queen Henry-Okafor, R. Duke Chenault, Randall B. Smith (2023) "Addressing the Preceptor Gap in Nurse Practitioner Education" *The Journal for Nurse Practitioners* Volume 19, Issue 10.
<https://doi.org/10.1016/j.nurpra.2023>

The National Organization of Nurse Practitioner Faculties: <https://www.nonpf.org/page/14>

Virginia Department of Health; Nursing Preceptor Incentive Program [Nursing Preceptor Incentive Program - Health Equity \(virginia.gov\)](https://www.vdh.virginia.gov/nursing-preceptor-incentive-program)