AJMFNEWS

www.ajmf.org.au

FROM THE PRESIDENT (VIC BRANCH)

When I speak to Jewish doctors in Victoria, I am continually amazed and always encouraged by the interest and goodwill towards the AJMF. There is almost universal recognition of the value of the Australasian Jewish Medical Federation in supporting our colleagues in Israel, and mentoring and encouraging Jewish medical students in Australia.

In addition, at our regular meetings and social functions in Melbourne, you will encounter colleagues who may become an invaluable resource, or potential referrers to your practice. For recent graduates, the AJMF offers a unique networking opportunity, to meet colleagues in general practice and across all medical specialities, in private practice, in major public hospitals and in academia.

However, we can only continue to function with your support.

- as financial members,

- attending our functions, and

- participating on our committee.

I encourage you to attend our next clinical meeting in November and the Annual General Meeting in December. Further details on these events is included in this newsletter.

I also take this opportunity to remind you that the 16th Biennial Conference of the AJMF is rapidly approaching. The biennial conference of the Australasian Jewish Medical Federation has been a regular feature of the summer holiday season for more than 30 years. It is an opportunity to spend time with family and socialize with colleagues while enjoying a stimulating scientific program in a tranquil beach resort.

The 16th Biennial Conference will be held from January 8 to January 15, 2012 at Novotel Pacific Bay Resort, Coffs Harbour. The organizing committee is arranging both a stimulating scientific program and entertaining social activities for the whole family at an affordable price. Accommodation starts at $185 per night including breakfast and may be tax deductible.

Registrations are increasing and I encourage you to register and book accommodation early to ensure the best rates. Please see the brochure included with our newsletter or go to the website www.ajmf.org.au for further details.

If you have any suggestions or comments, please contact me at pres08vic@ajmf.org.au

Wayne Lemish

President AJMF (Victorian Branch)

MONTHLY MEETING

Wednesday November 9, 2011
7.00pm

"Common Dermatological Problems in General Practice"
Presented by Dr Jeremy Banky

Masada Private Hospital
26 Balaclava Rd, East St Kilda

There will be a Kosher Buffet meal available from 6.45pm

RSVP needed for catering. Mobile: 0488058738 or email anna.ward@leo-pharma.com

AJMF (VIC) AGM 2011

Sunday December 4, 2011 at 7.30pm
Venue: Obscura Gallery, Suite 11,
285 Carlisle Street East St Kilda East

For your diary

AJMF 16TH BIENNIAL CONFERENCE

January 8 - 16 2012
Novotel Coffs Harbour

Look for details enclosed with this newsletter.

L-R: Paul Catanzariti, Jacqui Green, Marie La Rocca, Todd O'Reilly, Caitlin Curry, Ali Butler, Andre Karney, Angela Warren, Lisa Yu, Ryan Raymond, Sarah Stafford, James Thomas, Stephanie Guarino, Nick Tagg, Pamela Christie, Katie Lloyd, Lynne Kelly, Di Stewart, Melinda Goddard, Stafford Hamilton, Sandi Constanti, Michelle Gianferrari, Barry Lanesman, Jacqui Lombard, Kristen Kennedy, Tony Kalmin, Krissy Hamilton, Karen Brighton, Teresa Bguyen, Penny Murphy, Paul Hastings, Troy King, Mercedes Torres, Kelly Gall, Craig Spiegel, Debbie Kiely

LIGHT IN THE DARK: AN EMEK EXPERIENCE

We received this from Orly Halachmi who is doing a fellowship at the Eye and Ear hospital in Melbourne and has recieved support from AJMF.

Heftzi Gutman is an EMC senior nurse who for the past fourteen years has acted as the Transplant Coordinator between our hospital and the Ministry of Health's National Transplant Center. Heftzi related the following story to me:

On June 24, 2011, a five and a half year old girl went under in the Sea of Galilee during what was supposed to have been a happy family outing. She arrived unconscious and in critical condition to Emek and our PICU (Pediatric Intensive Care Unit) worked furiously to stabilize the failing child. An emergency CT revealed a total lack of blood flow to her brain. Two specially appointed physicians performed precise tests according to the Israel Ministry of Health protocols and determined that the child suffered from complete respiratory failure and was brain dead. The tragic news was shared with the little girl's parents. It is difficult to imagine a more shocking and incomprehensible event than that experienced by the mother and father in those fateful moments. Somehow, through their tears and pain, they understood the timely value that their dead daughter's organs represented for unknown people who were in critical condition awaiting organs for transplantation into their failing bodies. They bravely and with resolution made their fateful decision to donate their daughter's organs to strangers. Heftzi experienced that most emotionally-charged moment of their lives together with them and then gently and quietly went into action. Organs were harvested here in Emek and the transplants took place in other medical centers throughout the country.

The results of that magnanimous gift of life were as follows:

- A nine year old boy received a new heart and lungs. He is recovering and stable.
- A seventeen year old girl received a new liver. She is recovering and stable.
- A sixteen year old girl received a new kidney. She is recovering and stable.
- A nineteen year old girl also received a new kidney. She is recovering and stable.
- Two other people each received a new cornea. They are recovering and will see again.

That little five year old girl, like hundreds of others, became an unknowing hero in her death. Her family gave the gift of renewed life to total strangers and proved that the human spirit is capable of generating brilliant light even in the darkest of moments.

The Jewish commitment to life is exemplified by Emek Medical Center's absolute coordinated efforts between medical departments, physicians, nurses, technicians and administrative staff. The gift of life could not be delivered were it not for their combined timely efforts.

Emek is there in life and in death and the people of northeastern Israel are well aware of the centrality of this, their hospital.

Please, **Support Emek Medical Center http://www.emekdonations.org/**

Thank you sincerely from Israel,

Larry Rich

Director of Development, International Public Relations

Emek Medical Center, Afula 18101, Israel

A FRIDAY STORY: **HADASSAH'S HELPING HAND**

We received this from Friends of Hadassah Hospital.

Dear Friends,

We at Hadassah have always understood that illness and disease cross borders without regard for international demarcations - and that man-made and natural disasters unfortunately leave people in need of rapid medical expertise. We mean it when we say that "medicine knows no borders" and are quick to offer our help to people and countries near anand Dr. Gd far.

Just a few weeks ago, three Hadassah physicians flew to Cyprus to help treat the people injured in the explosion at a naval base that killed 13 people. Prof. Bertie Freund, former head of the Department of Surgery at Hadassah-Mt. Scopus and Senior Plastic Surgeon Dr. Neta Adler went to the main hospital in Limassol to see a patient while Dr. Guy Rosenthal, a neurosurgeon, went to see a patient in Nicosia. A few days later, the most seriously injured Cypriot solder was airlifted to Hadassah where he underwent surgery. He is now in our Surgical Intensive Care Unit where a multidisciplinary team is helping him recover from his wounds.

About a week before, we treated a patient from closer to home, Bar'aa, a 29-year-old woman from the Palestinian Authority. Helping our neighbors is not an unusual occurrence here. However, her situation required a great deal more than medical attention.

During cardiac surgery in a Palestinian hospital, an important artery that supplies blood to her small intestine was damaged. Her husband, Eiad, contacted Dr. Gidon Almogy, Director of Hadassah's Surgical Center B, and begged to have his wife moved to our Medical Center. Dr. Almogy turned to Dr. Yuval Bloch, Assistant to the Director of Hadassah Ein-Kerem, who took charge of the project. With the help of Dalia Bassa, Coordinator of Health and Welfare for the Israeli Civil Administration, they arranged for Bar'aa's transfer from a Palestinian hospital. Ms. Bassa and the Civil Administration work with the Palestinian Authority to attend to the needs of the civilian population in the West Bank - and this young woman was most assuredly in need.

Our surgeons managed to save a portion of her small intestine, but she will still requires Total Parenteral Nutrition (TPN) for the rest of her life. TPN is a way of supplying all the body's nutritional needs by dripping a nutrient solution directly into a vein.

Eiad, Bar'aa, Dalia Bassa and the Teva representative

When she had recovered sufficiently, Bar'aa was transferred to a local Palestinian hospital with a day's supply of the nutrient, a letter to her doctors describing the treatment she had received and follow up instructions. A short time later, when she returned to our Intensive Care Unit with a severe infection, we learned that the doctors she saw and the Palestinian hospital where she was treated had no familiarity with TPN. They didn't know how to administer the solution and that it has to be kept sterile, so when the original supply ran out, her doctors simply refilled the TPN plastic bag with other nutrients.

To complicate the situation, there was no supplier to provide her with ongoing replacements - her only source of nourishment. As the situation unfolded, it was clear to us that without actively intervening, Bar'aa would die.

Dr. Yuval Bloch again asked Ms. Bassa for help, this time to facilitate contact with the Palestinian Authority. We used our own network as well, asking our staff members to reach out to their colleagues in the Palestinian Health Authority to plead for permission for the doctors to come to Hadassah and be trained in the procedure. After an intense diplomatic dialogue, the Palestinian Health Authority sent two senior physicians, two nurses and two staff members to Hadassah to learn how to handle the treatment.

Dr. Hashem Rawhi, an expert in TPN, is a Palestinian physician who completed his entire medical training and specialty in Anesthesiology and Intensive Care at Hadassah under the auspices of funding from the Karl Kahane Foundation of Switzerland. He and Rivka Shouval, M.Sc., Director of the Division of Pharmacy, took on the task of teaching the Palestinian medical team about TPN, while Bar'aa continued to remain hospitalized and treated.

After learning the subject from Pharmacy Director Shouval and Dr. Rawhi - and another month of preparation, Bar'aa's Palestinian team - and her husband - received "how to" training on Bar'aa herself. Meanwhile Ms. Bassa convinced Teva Pharmaceuticals to supply the TPN solution - and the Israeli government to guarantee payment for the solution. In much better condition, but still requiring a lifetime
of care, Bar'aa, Eiad and the team returned home together.

"It was a real triumph for our patient and for other people in the Palestinian Authority who surely need this treatment and this help," Dr. Bloch says. "Everyone had the same goal and everyone worked together to achieve it. In the process, we developed strong professional relationships and made some good friends."

Quite by chance, Eiad, Bar'aa and Dalia Bassa were all at Hadassah-Ein Kerem last week at the same time. Ms. Bassa to address a group of visitors - Eiad and Bar'aa to attend to some medical needs. When Ms. Bassa and Eiad accidentally met in the lobby, she invited him to tell his story to our foreign friends. "I am always happy to speak about Hadassah," he said, explaining that his connection to our Medical Center goes back to his childhood when his mother had heart surgery at Hadassah. "Ask me any time," he said, "and I will gladly tell Bar'aa's Hadassah story and mine."

The triumph for this patient and for the people in the Palestinian Authority is truly a triumph for Hadassah and Israel. With all that it entailed, we were victorious in the battle to save Bar'aa. When I heard about how our entire staff responded, I was impressed but not surprised. They behaved exactly as I would have expected, because they feel as I do.

Eiad's earlier connection and Bar'aa's experience reinforced what I already believe and know - that for Hadassah the phrase "medicine knows no borders" is more than a slogan. It is inculcated in everyone who works at the Medical Center as it has been from our earliest days. It is who we are and what we do - for the people of our city and country, for people nearby and far away.

Shabbat shalom,
Prof. Shlomo Mor-Yosef
Director General

Photo courtesy of Loren Baum

This article is by Gila Parkes who is a medical student supported by AJMF

Last October, with the generous support of AJMF, I undertook a final-year medical elective in the Emergency Department of Sharei Zedek Hospital, Jerusalem. This experience was challenging and rewarding, and helped me have a smooth transition into life as an intern.

I have always been very connected to Israel, having grown up in a Zionist family and attended Leibler Yavneh College. Following VCE I was lucky enough to spend a year in Israel, but unfortunately never had the opportunity to spend time in an Israeli hospital in a medical capacity. Throughout my 5 years of Medical Studies, it has always been my dream to return to Israel and hopefully work there as a Doctor. It is because of this that I was so eager to do an elective in an Israeli Hospital, and experience the Israeli health care system first hand.

My experience certainly gave me an understanding of the system of emergency medicine in Israel. In the hospital I worked in, the ED was divided into three sections: Orthopaedics, Surgery and Internal Medicine. Triage nurses would see the patients and allocate them to the division of the ED they were most suited to. It was only after this that the doctors would see the patients. Unlike in Australia, most of the consultant doctors in the ED were not specialised ED physicians, rather Orthopaedic Surgeons, General Surgeons or Internal Medicine doctors. Interestingly, there were a number of native English-speaking consultants working in this particular department, including an Australian, Deborah West, who took me under her wing. The department was extremely busy, with about 100 patients a day, many of whom lay on beds in corridors awaiting transfer to specific units. This ED also had a new and advanced 4 bed trauma centre. Overall, I felt that the department ran well, with patients receiving very high quality care.

The doctors in the ED gave me lots of opportunities to practice my clinical skills. After a day of following doctors around to get a feel for how the department worked, I started seeing patients myself and reporting back to the consultants. Throughout this time I was able to practice my history-taking and examination skills, and even got to be involved in a few procedures. For example, some highlights included defibrillating someone in AF and giving chest compressions to a dying patient. Being the first medical person to do a full assessment on each patient,

Gila Parkes (left) and Devorah Rosenblum (right), both medical students from Victoria.

and doing so multiple times every day, gave me a lot of confidence in my ability to diagnose, and definitely helped improve my clinical skills.

Almost all of the work I did in the hospital was in Hebrew, so I am very happy to say that this experience helped my language skills develop considerably. Having learned Hebrew at school, I had a reasonable grasp of conversational Hebrew before I began my placement, but very limited knowledge of medical terms. On my second day in the ED, having observed many histories being taken in Hebrew, one of the doctors asked me to see a patient for her. Despite being very nervous about my standard of Hebrew, I 'jumped in the deep-end' and, to my surprise, realised that I could manage. From then on I continued seeing patients in Hebrew, each time improving a bit more. Indeed, each day I walked around adding new words to a vocabulary list I kept in my pocket, which definitely helped me improve my communication with patients and doctors.

My time in Sharei Zedek taught me a lot about cultural diversity. Having chosen to do this placement in Israel, it was no surprise that there was a mixed population in the health care system. This was not only true in terms of religious diversity, but also in terms of country of origin, as Israel has a very high migrant population (particularly from Russia and Ethiopia). It was also particularly comforting to witness the equal treatment of Jews and Arabs and the positive relations between the two populations (both in terms of relations between co-professionals and in terms of doctor-patient relations). Surprisingly, I did not notice a particular difference in approach to healthcare between the different cultures, with most patients attending the ED with the same goal - to get better!

The staff I worked with were friendly and kind. It was a pleasure working in the diverse team, which included doctors, nurses, Magen David Adom personnel and Sherut Leumi girls (who did all the ECGs). One 'Only-in-Israel' moment that stands out, is the time I was invited by the Head of the Emergency Department to his home for Shabbat lunch. Can you imagine that happening here?

Another thing that was particularly heart-warming about Sharei Zedek, was the number of Australian expats working there. Almost every day I would meet up with another Aussie at the hospital cafe for lunch, sharing stories and enjoying our common backgrounds. Indeed the Australian Ambassador to Israel visited Sharei Zedek one day while I was there, and there was a ceremony hosted for expats working at the hospital. About 20 people showed up - and that was not even everyone!

Overall, my experience in the ED at Sharei Zedek taught me a lot both personally and professionally. As I am about to begin a rotation in the Royal Melbourne Hospital Emergency Department as an intern, I feel much better prepared, thanks to my experience in Sharei Zedek Hospital, supported so generously by AJMF.

Daniel Procel is a Victorian medical student who has also been helped by AJMF. He has done an elective rotation at Tel Hashomer in Israel.

My choice to undertake my medical elective in Israel was an easy one. Having lived in Israel during my gap year, I knew that I wouldn't have a hard time getting settled or be isolated far from a core group of friends or family. I had a good core knowledge of Hebrew, and would be able to escape a grey Melbourne winter for a Mediterranean summer.

I was also excited by the prospect of learning about the Israeli medical system first hand, and gaining from their unique and respected take on trauma management as my current career ambition is directed towards a double fellowship in both emergency medicine and paediatrics.

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When I started at Tel HaShomer Medical Centre after a few well-deserved days off, I realised that despite my seemingly adequate prior knowledge, there was a lot left to learn. My language skills were overshadowed by my lack of medical Hebrew- first picked up only moments after I'd introduced myself to my home team. I bore witness to a conversation about a patient, who I understood had sustained an injury to his "tchol". I stood silently for about five minutes trying to ascertain what was being discussed until I couldn't stand it any longer and piped up, asking about the one word that was stopping me from understanding the entire conversation. After what seemed like hours, with the eyes of the senior clinician, the surgical trainee, the ICU trainee and the intern fixed on me, laughter erupted. With a few pats on the shoulder, it was gently explained that the patient had in fact sustained an injury to his spleen after an MVA.

After my embarrassing introduction, I slowly but surely asserted myself and became part of the woodwork. Within a few days, I was spending my time alternating between time in the ED and ward rounds on the trauma ward- an intermediate level ward a step down from ICU but with closer observation than the general wards.

Soon after, there arrived a patient who defined my elective rotation.A 15 year old male was brought in after a 10 meter fall from a building. There was apparently a developing trend in Israel at the time whereby teenagers took it upon themselves to jump between the rooves of buildings, which he was doing with two friends at about 3 AM. His friends had both successfully managed to leap from one roof to another, but when it came to his turn, part of the roof crumbled underfoot and he fell from the top of the five storey structure.

When I arrived the next morning, he had already been admitted to the ICU with bilateral haemopneumothoraces, coup and contre-coup skull fractures and a fracture of the spinous process of C6. He was in an induced coma and wasn't expected to recover much- if any- of his higher brain function. Despite the seemingly bleak outlook, he was being actively managed in the hope of a mini-miracle.

Over the coming days and weeks, he was extubated and eventually regained consciousness. While he had no memory of the events surrounding the injury, there was no significant deficit in his cognitive function, nor was there any evidence of neurological impairment. By the end of the rotation, while he was limited by the need for a full-body cast because of the spinous process fracture, there was hope for him to make a full recovery with no residual evidence of the injury.

I have known for a long time that I want to become a doctor working within the paediatric environment. Because of the people I was able to work with at Tel HaShomer, I came to realise that I have a passion for working with critically unwell patients. Combining these two elements, which came together during my elective, I have been able to cement my desire to become a paediatric emergency doctor, and I can only hope to do it as well as those I've been lucky enough to work with.

This article has been submitted by David Glass of DP Loewy Accountants.

TAX ISSUES

Welcome to the DP Loewy & Co Tax Update. In this issue, we will discuss:

- Purchasing property with your super
- Traps on transferring assets to your super fund
- Land tax and your home
- Salary packaging for doctors

Purchasing property with your super

Rather than purchase a surgery or rooms in a doctor's or spouse's name, doctors with Self-Managed Superannuation Funds are able to have their superfund purchase their rooms, utilising the money in their superfund. They may then rent the rooms directly from their superfund, The doctor will get a tax deduction on the rental payments (generally at 46.5%) with the rental income only being taxed at a rate of 15% (or potentially a zero tax rate when in pension phase). There are also significant capital gains tax advantages if owned by the superfund, when the rooms are sold.

You may be concerned that you do not have sufficient cash in your super fund to purchase it. However, there are ways that you can purchase properties in your super fund even if you do not have sufficient cash in your super fund. The general way you can increase your exposure to purchase further properties in your super fund (including residential or commercial properties) is to do the following:

1. Set up a unit trust which is an investment vehicle, units would be partly owned by your super fund and the rest of the units can be owned by you or your family trust.
2. The unit trust would purchase a property from an unrelated third party.
3. The property owned by the unit trust cannot have a mortgage attached to it.
4. Some of the units will be owed either personally or in a trust because if your super fund does not have enough cash to buy the property then you or your family trust can buy the remaining units in the unit trust. This offers negative gearing opportunities for your personal tax situation.
5. If the property in the unit trust is a residential property then it cannot be used by any member or the relatives of any members of your super fund.
6. The property owned in the unit trust cannot conduct any business.
7. When your SMSF acquires further interests in the unit trust from you or your family trust, that new percentage acquired must not have a mortgage attached to it. Therefore, the bank MUST rearrange the security on the property as it is now owned by your SMSF and no longer owned by your or your family trust.

The main benefits of setting up a unit trust structure are the following:

1. Your super fund can progressively acquire units from your or your family trust over time. This is the ONLY STRUCTURE that allows your super fund a buy back of residential property from a related party. This can be done when the super fund has sufficient cash with the possibility of paying less stamp duty than if the property was owned in a tenant in common arrangement if the unit trust is not land rich.
2. Any capital gain made by you on the transfer of units to the super fund may have a maximum tax rate of 23.5% rather than 46.5%. The capital gain will be the market rate

Continued next page

of the units being transferred less its original cost price. We can discuss tax planning methods before this occurs to minimize any potential tax.

3. You can increase your super contributions to minimize your tax. The extra cash in the super fund can be used to buy further units in the unit trust over time.
4. You can also protect your assets and the assets of your dependents by increasing super contributions as generally your super fund assets are protected from creditors. By having the ability to buy property you may have an incentive to increase super contributions as you have control over your super investments.
5. You can reduce your personal tax if the property is negatively geared.
6. The super fund does not borrow. Therefore, there are no complicated loan documents to complete or be stressed about.

Traps on transferring assets to your Super Fund

You may have assets in your trust or company that you would like transferred into your super fund. The benefit to you would be that these assets can grow for you in a low tax environment and also provide income to you in a tax efficient manner. The main types of assets that may be transferred to your super fund would be commercial property and listed shares.

The ATO has taken the view in SMSFR 2010/1 that if you would like to transfer properties/shares from your trusts or companies then they would first need to be transferred to your personal names and then they can be personally contributed into your super fund.

The same rules apply if your trust or company has cash that you would like to contribute to your super fund. The cash would need to be transferred to your personal name before it can be contributed into super. Therefore, there must be bank statements showing that the money was transferred from your personal bank account.

If the above events do not happen then there may be excess contributions tax imposed on the contribution because they will not be treated as concessional contributions and this will have a major effect on your superannuation balance. The concessional contribution caps are currently $50,000 if you are over 50 and $25,000 if you are under 50. This limits your ability to contribute to super so it is important to avoid being in this situation.

One possible way to avoid this problem is if your trust or company owes you money and the transfer of the asset to your super fund has been made to extinguish the debt owing to you.

Land tax and your home

There is no land tax on your home but this may not apply if you purchase another home and not complete the sale of your existing home by 31 December, which is the date that land tax is levied on a property. This may be a substantial cost to you if you pay land tax because you were not able to sell the property in time. However, you may be able to claim an exemption for both residences if:

1. You dispose of the former residence within six months after 31 December
2. You became the owner of the new residence during the six months before 31 December.

Your former residence has not been used or occupied except as your principal place of residence and no income has been gained from the use or occupation of the residence between the preceding 1 July and 31 December, except:

- Income derived from dual occupancy, or
- Income derived from a lease or license entered into by the purchaser under a contract for sale of the former residence for a period prior to completion of the sale.

Since you became the owner of the new residence it has not been used or occupied except:

- As your principal place of residence, or
- By a tenant under a lease entered into by the previous owner.

You must also use and occupy the new residence as your principal place of residence by 31 December immediately following the relevant taxing date, or this concession will be revoked. Therefore, you cannot begin constructing a new home before moving into the property if you intend to use this particular exemption.

Salary Packaging for Doctors

Employees of public & non profit hospitals should ensure they are maximizing their ability to tax effectively salary sacrifice. The following are the major areas of salary sacrifice to be considered.

FBT Applicable

You can have expenses up to the value of $9,095 paid for by your employer that will effectively be tax free due to the cap limit of $17,000 per employee for eligible employers based on a gross up factor of 1.8692. A wide range of expenses are available to ensure you can reach your cap with the most common being mortgage, rent, car, health insurance, expenses or even credit card reimbursements.

This exemption effectively gives you a tax deduction for expenses that are otherwise private in nature. Accordingly only expenses not subject to a tax deduction should be included in your cap.

FBT Exempt - Otherwise Deductible

You can package expenses you would otherwise get a deduction for including mobile phones & laptops principally used for business, professional memberships, subscriptions & self education expenses to name a few. The only real advantage here is with cash flow as you don't have to wait until you lodge your tax return to get the benefit of the tax break.

FBT Exempt - Meal Entertainment

The real advantage in the FBT exempt area lies with Meal Entertainment expenses. You have the capacity to be reimbursed for restaurant or even catering expenses without attracting FBT. Be aware though that recently in WA there were major issues of fraud that led to dismissals where employees claimed expenses they had not incurred by submitting other peoples receipts. Correct documentation is essential.

Superannuation

Superannuation is an effective method of reducing tax as contributions within limits are only taxed at 15%. Providing you can cash flow it maximum contributions of up to $25,000 for under 50's and $50,000 for over 50's should be considered. This needs to be tied into strategies to grow wealth in the low tax environment of superannuation that we will address in other papers.

In any arrangement entered into you need to ensure the ATO will accept the arrangement as being effective. Failure to document correctly could lead to the loss of any tax advantages.

Contact David Glass from our office if you would like to discuss any of these tax issues further on (02) 9362-3332 or david@dploewy.com.au

CHEDER MIYUN (EMERGENCY DEPARTMENT): A LOOKING GLASS INTO ISRAELI SOCIETY

Over the past 27 years, I have been fortunate to have received a thorough education in Israeli history, culture and politics, having attended a Jewish day school and spent significant time living, learning and volunteering in Israel. Yet of all my exposures to the intricate political and social complexities of Israeli society, my month-long elective placement in the Cheder Miyun (Emergency Department) in Ichilov Hospital in Tel Aviv, was by far the most honest and enlightening.

From my training at St Vincent's Hospital, I have come to see the emergency department as somewhat of a microcosm of the wider society it provides for. The people that attend and the physical and mental health complaints they present with, are often a reflection of the socio-economic and cultural issues they face. And it is in ED, that the impact of these realities is exposed in its most raw form.

At first, the culture shock of the crowded, loud and frantic basement ward took me by surprise. Even though I was more-or-less fluent in Hebrew, keeping up with the medical Hebrew and hebrew-ified jargon, was almost like learning an altogether new language. Yet all this began to lose its potency and I was soon able to assess patients on my own and participate as a member of the team and through this, consolidate my clinical skills and also broaden my medical knowledge to conditions particular to the Middle East. The senior medical and surgical staff were extremely experienced and equally concerned with evidence based practice, and I observed the practice of acute medicine, diagnosis and triage and provision of care to the same standard that I had witnessed back home.

But I found my curiosity readily extending to broader issues that arose in the Cheder Miyun, as I began to notice some of the social realities particular to Israel and the role that the healthcare service had to play in their revelation and management. Firstly, I saw a stark demographic contrast between the population in the Cheder Miyun and the people I would engage with whilst spending weekends and evenings exploring the exciting social playground of Tel Aviv. All through the day and night, the streets of Tel Aviv are full of young people, chatting loudly and checking each other out at cafes, shops, parties, music venues and artistic hubs, with no trace of the elderly. Yet inside the Cheder Miyun, the corridors were lined with trolleys of frail men and women in their 80s and 90s, brought in by their Philippino, Indian or Eastern European metapelet (carer), lone survivors that either had family on their way or no-one else to advocate for them. And they would lie there for hours, flat on their back, perhaps with a leg shortened and externally rotated, until someone eventually made a decision about what to do with them.

Every day, there were young men involved in motor cycle accidents, waiting review by the all-too-popular orthopedics team, long-time smokers with pneumonia and demanding middle aged men and women with chest pain screaming "Nurse! I've been here for 3 hours! Where is the specialist?" or "Doctor! I need more IV fluids!" Other frequent visitors were soldiers with acute abdominal pain who were promptly discharged back to their army bases by cynical surgeons who believed them to be simply wanting a day off duty.

In true Israeli style, patients often behaved in a way that was rude and entitled, and this appeared to set up a rather different doctor-patient relationship compared to the still apparent power differential that I am more familiar with in Australia. However, I found this dynamic to be in some ways an extension of the generalized Israeli rudeness and self-righteousness that we chutnikim (Diaspora Jews) have grown to love and hate. Whilst the relationship often appeared to be lacking in appreciation and basic respect, it also seemed to have the effect of keeping both the patient and the doctor honest.

A ridiculous example of this that I experienced, involved a 45 year old, previously divorced man, who attempted to argue his was out of having stitches for a large scalp laceration with every doctor, nurse and student he was presented with. Eventually, he agreed and during the procedure experienced a sudden sea-change, began flirting with me and asked me to suture my phone number into the back of his head.

Another interesting feature of the Cheder Miyun was the respectful care provided for people from Israel's minority populations. African refugees, Israeli Arabs, Ethiopians, members of society that in the wider community are in many respects alienated, here were looked after and had a voice. In discussion with doctors I met at the hospital, I was also exposed to some of the interesting political initiatives taking place, with Palestinian doctors being able to undergo training at Ichilov Hospital through a program set up by the Peres Institute for Peace. All of this highlighted to me the encouraging belief in the medical world as a perfect avenue for the development of grass-roots peace initiatives as a medium for social change.

Finally, some of the most rewarding interactions during my time at Ichilov Hospital occurred in my interactions with a few gorgeous elderly patients, some Sabras, others Holocaust survivors, who presented their ailments with a strength and a grace that only age and a past history of personal hardship could have engendered. I was fortunate to hear aspects of their life stories, their ancestry and receive a warmth that only a Bubba or Zeida could bestow upon a young, Jewish maidele who was happy to listen and hold their hand. Funnily enough, these encounters appealed to the old-school Zionist education that lies deep within me, tucked under all the grappling with the complexity of the political situation and social intricacies of Israeli society, and made me proud to be looking after those who I identify as my extended family, mishegas and all.

Alana Bruce is a final year post-graduate medical student from the University of Melbourne, due to commence her intern year at St Vincent's Hospital in 2012.

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