The TEFRA Parable

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The *Tax Equity and Fiscal Responsibility Act of 1982*, also known as TEFRA, was a United States Federal Law that rescinded some of the effects of the *Kemp-Roth Act* passed the year before. As a result of ongoing recession, a short-term fall in tax revenue generated concern over the budget deficit. TEFRA was created in order to reduce the budget gap by generating revenue through closure of tax loopholes and introduction of tougher enforcement of tax rules, as opposed to changing marginal income tax rates. (*Wikipedia*) Sound familiar?

This Act did not sound threatening to CRNA practice at the time, but the regulatory portion was misinterpreted as a federal anesthesia practice policy. In an effort to end the practice of charging Medicare for supervision that did not happen, the TEFRA act established "supervision ratios" and criteria for what "supervision" meant. The evolution of the ACT (Anesthesia Care Team) along with TEFRA rules created an irrational need for medical supervision at the induction and emergence of anesthesia, as clinical needs. TEFRA rules were never intended as a call for supervision, but rather a set of reasonable criteria to get paid for supervision. TEFRA morphed into a perceived safety need; CRNA supervision.

The need for constant vigilance and analysis of all laws and regulations at the state and federal level is the legacy of the TEFRA Rules. The Institute of Medicine (IOM) analyzed the need for supervision (*The Future of Nursing: Leading Change, Advancing Health* 5 October 2010) and came to the conclusion that Advanced Practice Nurses should be allowed to practice to the greatest extent of their training and education.

More than 30 years have passed and effects of TEFRA are still restricting CRNA practice. The lessons are clear; blocking the passage of laws, rules or policies is infinitely more superior than trying to reverse them once passed. Political advocacy has always been important, but especially now when there are several efforts to advance major changes in healthcare and the introduction of new anesthesia providers.

http://wana-crna.org/washana_s2013.htm