§ 4546. Loss of earnings and impairment of earning ability in actions for medical, dental or podiatric malpractice. 1. In any action for medical, dental or podiatric malpractice where the plaintiff seeks to recover damages for loss of earnings or impairment of earning ability, evidence shall be admissible for consideration by the court, outside of the presence of the jury, to establish the federal, state and local personal income taxes which the plaintiff would have been obligated by law to pay.

2. In any such action, the court shall instruct the jury not to deduct federal, state and local personal income taxes in determining the award, if any, for loss of earnings and impairment of earning ability. The court shall further instruct the jury that any reduction for such taxes from any award shall, if warranted, be made by the court.

3. In any such action, the court shall, if warranted by the evidence, reduce any award for loss of earnings or impairment of earning ability by the amount of federal, state and local personal income taxes which the court finds, with reasonable certainty, that the plaintiff would have been obligated by law to pay.