

**Salary Ceilings for Nursing Facilities for FYE 6/30/2011**

<b><u>Position</u></b>	<b><u>FY 2010*</u></b>	<b><u>FY 2011*</u></b>
<b>Administrator</b>		
0 - 49 beds	\$ 83,330	\$ 84,080
50 - 74 beds	\$ 97,198	\$ 98,073
75 - 99 beds	\$111,075	\$112,074
100 - 149 beds	\$120,340	\$121,424
150+ beds	\$124,951	\$126,075
<b>Asst. Administrator</b>		
0 - 49 beds		
50 - 74 beds		
75 - 99 beds	\$ 60,191	\$ 60,732
100 - 149 beds	\$ 64,807	\$ 65,391
150+ beds	\$ 74,068	\$ 74,735
<b>Dietary Supervisor</b>	\$ 55,536	\$ 56,036
<b>Social Worker</b>	\$ 55,536	\$ 56,036
<b>Director of Nursing</b>	\$ 64,808	\$ 65,392
<b>Maintenance Supervisor</b>	\$ 60,191	\$ 60,732
<b>Activities/Social Services Director</b>	\$ 55,536	\$ 56,036
<b>Bookkeeper</b>	\$ 50,924	\$ 51,382
<b>Office Supervisor</b>	\$ 50,924	\$ 51,382

\* These salary ceilings should be applied only to individuals who are non-owner related parties. Salaries for nursing home owners should be limited to \$100,000. The effective date of this change was July 1, 2001, with the use of the 2000 cost report.

**Home Office**  
**Salaries**

- A. A "per bed" approach is used to establish annual limits for the home office salaries\*. Based on the 70th percentile, the following caps would be set for the 2011 cost reports.

Position	Per Bed <u>(70th Percentile)</u>
CEO	\$495
COO	\$415
CFO	\$170

Salaries for all other positions should be limited to the CFO cap. Fringe benefits costs should be adjusted accordingly.

- B. The maximum allowable expense for fees paid to members of a facility's board of directors is as follows:  
 \$2,403 per member/per year

- C. For fees paid to medical directors, the following general ceilings have been established:

bedsize	0 - 100	101 - 200	200+
amount	\$24,706	\$32,942	\$41,176

- D. For expenses related to vehicles, a general guideline of one vehicle for each one hundred beds or portion thereof has been established. If a facility reports property costs or operation costs for more vehicles than the guideline suggests, the facility should be informed that a disallowance would be made unless the facility could justify its high number of vehicles. If any justification is offered, the auditor should exercise his/her judgment in waiving the disallowance. Also, continue the review of vehicles comparing the lower of IRS or Medicare limits.
- E. Review any changes to Chapter 1000 of the Nursing Facility Services Manual.