

Salary Ceilings for Nursing Facilities for FYE 6/30/2024

<u>Position</u>	<u>FY 2023*</u>	<u>FY 2024*</u>
Administrator		
0 - 49 beds	\$ 105,209	\$ 109,944
50 - 74 beds	\$ 122,719	\$ 128,242
75 - 99 beds	\$ 140,238	\$ 146,549
100 - 149 beds	\$ 151,938	\$ 158,775
150+ beds	\$ 157,758	\$ 164,857
Asst. Administrator		
0 - 49 beds		
50 - 74 beds		
75 - 99 beds	\$ 75,994	\$ 79,414
100 - 149 beds	\$ 81,824	\$ 85,506
150+ beds	\$ 93,516	\$ 97,724
Dietary Supervisor	\$ 70,118	\$ 73,273
Social Worker	\$ 70,118	\$ 73,273
Director of Nursing	\$ 81,825	\$ 85,507
Maintenance Supervisor	\$ 75,994	\$ 79,414
Activities/Social Services Director	\$ 70,118	\$ 73,273
Bookkeeper	\$ 63,663	\$ 66,528
Office Supervisor	\$ 63,663	\$ 66,528

* 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.

Salary Ceilings for Nursing Facilities for FYE 6/30/2024

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 were set for the 2016 cost reports.

Position	Per Bed (70th Percentile)
CEO	\$647
COO	\$543
CFO	\$222

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:

\$3,168 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	\$32,306	\$43,074	\$60,077

- 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.