

Salary Ceilings for Nursing Facilities for FYE 6/30/2025

| <u>Position</u> | <u>FY 2024</u> | <u>FY 2025*</u> |
|--|-----------------------|------------------------|
| Administrator | | |
| 0 - 49 beds | \$ 109,944 | \$ 113,682 |
| 50 - 74 beds | \$ 128,242 | \$ 132,602 |
| 75 - 99 beds | \$ 146,549 | \$ 151,531 |
| 100 - 149 beds | \$ 158,775 | \$ 164,174 |
| 150+ beds | \$ 164,857 | \$ 170,462 |
| Asst. Administrator | | |
| 0 - 49 beds | | |
| 50 - 74 beds | | |
| 75 - 99 beds | \$ 79,414 | \$ 82,114 |
| 100 - 149 beds | \$ 85,506 | \$ 88,413 |
| 150+ beds | \$ 97,724 | \$ 101,047 |
| Dietary Supervisor | \$ 73,273 | \$ 75,764 |
| Social Worker | \$ 73,273 | \$ 75,764 |
| Director of Nursing | \$ 85,507 | \$ 88,414 |
| Maintenance Supervisor | \$ 79,414 | \$ 82,114 |
| Activities/Social Services Director | \$ 73,273 | \$ 75,764 |
| Bookkeeper | \$ 66,528 | \$ 68,790 |
| Office Supervisor | \$ 66,528 | \$ 68,790 |

* 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.

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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 | \$669 |
| COO | \$561 |
| CFO | \$230 |

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:

\$3,276 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 | \$33,404 | \$44,539 | \$62,120 |

- 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.