

Salary Ceilings for Nursing Facilities for FYE 6/30/2023

<u>Position</u>	<u>FY 2022</u>	<u>FY 2023*</u>
Administrator		
0 - 49 beds	\$ 99,254	\$ 105,209
50 - 74 beds	\$ 115,773	\$ 122,719
75 - 99 beds	\$ 132,300	\$ 140,238
100 - 149 beds	\$ 143,338	\$ 151,938
150+ beds	\$ 148,828	\$ 157,758
Asst. Administrator		
0 - 49 beds		
50 - 74 beds		
75 - 99 beds	\$ 71,692	\$ 75,994
100 - 149 beds	\$ 77,192	\$ 81,824
150+ beds	\$ 88,223	\$ 93,516
Dietary Supervisor	\$ 66,149	\$ 70,118
Social Worker	\$ 66,149	\$ 70,118
Director of Nursing	\$ 77,193	\$ 81,825
Maintenance Supervisor	\$ 71,692	\$ 75,994
Activities/Social Services Director	\$ 66,149	\$ 70,118
Bookkeeper	\$ 60,060	\$ 63,663
Office Supervisor	\$ 60,060	\$ 63,663

* 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	\$619
COO	\$520
CFO	\$212

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:

\$3,032 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	\$30,915	\$41,219	\$57,490

- 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.