

Salary Ceilings for Nursing Facilities for FYE 6/30/2015

<u>Position</u>	<u>FY 2014*</u>	<u>FY 2015*</u>
Administrator		
0 - 49 beds	\$ 86,627	\$ 88,187
50 - 74 beds	\$ 101,044	\$ 102,863
75 - 99 beds	\$ 115,470	\$ 117,548
100 - 149 beds	\$ 125,103	\$ 127,355
150+ beds	\$ 129,895	\$ 132,233
Asst. Administrator		
0 - 49 beds		
50 - 74 beds		
75 - 99 beds	\$ 62,572	\$ 63,698
100 - 149 beds	\$ 67,372	\$ 68,585
150+ beds	\$ 76,999	\$ 78,385
Dietary Supervisor	\$ 57,734	\$ 58,773
Social Worker	\$ 57,734	\$ 58,773
Director of Nursing	\$ 67,373	\$ 68,586
Maintenance Supervisor	\$ 62,572	\$ 63,698
Activities/Social Services Director	\$ 57,734	\$ 58,773
Bookkeeper	\$ 52,939	\$ 53,362
Office Supervisor	\$ 52,939	\$ 53,362

* 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 6/30/2015

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 2014 cost reports.

Position	Per Bed (70th Percentile)
CEO	\$519
COO	\$436
CFO	\$178

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:

\$2,622 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	\$25,913	\$34,550	\$43,188

- 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.