

Salary Ceilings for Nursing Facilities for FYE 6/30/2014

<u>Position</u>	<u>FY 2013*</u>	<u>FY 2014*</u>
Administrator		
0 - 49 beds	\$ 85,940	\$ 86,627
50 - 74 beds	\$ 100,242	\$ 101,044
75 - 99 beds	\$ 114,553	\$ 115,470
100 - 149 beds	\$ 124,110	\$ 125,103
150+ beds	\$ 128,864	\$ 129,895
Asst. Administrator		
0 - 49 beds		
50 - 74 beds		
75 - 99 beds	\$ 62,075	\$ 62,572
100 - 149 beds	\$ 66,838	\$ 67,372
150+ beds	\$ 76,388	\$ 76,999
Dietary Supervisor	\$ 57,276	\$ 57,734
Social Worker	\$ 57,276	\$ 57,734
Director of Nursing	\$ 66,839	\$ 67,373
Maintenance Supervisor	\$ 62,075	\$ 62,572
Activities/Social Services Director	\$ 57,276	\$ 57,734
Bookkeeper	\$ 52,519	\$ 52,939
Office Supervisor	\$ 52,519	\$ 52,939

* 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 would be set for the 2014 cost reports.

Position	Per Bed (70th Percentile)
CEO	\$510
COO	\$428
CFO	\$175

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:

\$2,576 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	\$25,455	\$33,939	\$42,424

- 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.