

**WAGE DATA - PREPARATORY WORKSHEET**  
**Calendar Year 2015**

**INSTRUCTIONS FOR REPORTING COST DATA**

1 The five categories of salary data requested below are mutually exclusive. If a nurse spends hours working in a non-nursing function, (e.g. in dietary), report the related costs, hours worked and paid leave hours as non-nursing data (Part IV).

2 All salary costs related to nursing home services should be reported. Report salaries, benefits cost, hours and paid leave hours for all nursing staff, including direct care and nursing administration, (e.g. Directors of Nursing, Assistant Directors of Nursing, nursing unit supervisors, patient care coordinators, Minimum Data Set coordinators, and quality assurance nurses). Reference Schedule A-4 or Schedule B-5, Part 1 and Schedule N of the PIRS 1090 Series cost reporting forms as a basis for nurse salaries, benefits cost, hours and paid leave hour allocations. Refer to the attached chart for comparable nursing staff cost data. Although not separately identified on the PIRS 1090 forms, quality assurance nurses and home office quality assurance coordinator salaries, benefits cost, hours and paid leave are included in direct care cost and should be reported in this survey in Parts I through III, Nursing Data. No other home

Office staff should be included. In cases where the facility administrator is a nurse, report the associated salaries, benefits cost, hours and paid leave in Part IV, Non-Nursing Data. Reference Schedule A-3 or B-5, Part 1 of the PIRS 1090 for non-nursing allocations. Reference Schedule C of the PIRS 1090 cost reporting forms as a basis for Therapist data (Part V of this survey).

3 Employee salary and hours data should be accrued and reported for the stated time period of the survey in a manner similar to the cost report. If pay periods do not begin and end with calendar months, it may be necessary to adjust salaries and hours of the beginning and/or ending pay period, in order to reflect the number of calendar days in the survey period. For example, if pay periods begin on the 5<sup>th</sup> day of the month and end on the 25<sup>th</sup> day of the month, it will be necessary to adjust amounts to include hours and salaries from January 1 through 4 and for December 26 through 31. Do not include salaries or hours from any time period other than the specified survey time period (calendar year 2015).

4 **Definitions: For purposes of this survey the following terms are defined below:**

SALARY COST = Any compensation paid/accrued to the employee, including bonuses and paid leave

HOURS WORKED = Total hours providing patient related care or supervision, or performing other duties necessary to the operation of a nursing home

PAID LEAVE HOURS = Non-work hours including sick, vacation and holiday

EMPLOYEE BENEFITS COST = Costs incurred for employee health insurance, FICA, unemployment insurance, workers' compensation insurance, group life, pension plan, and other benefits costs incurred

**PART I: CNA DATA****Amount**

1	CNA Employee Salary Cost	
2	CNA Employee Benefit Cost	
3	CNA Employee Hours Worked	
4	CNA Employee Paid Leave Hours	
5	CNA Outside Agency Personnel Cost	
6	CNA Outside Agency Hours Purchased	
7	CNA Corporate Agency and/or Related Party Personnel Cost	
8	CNA Corporate Agency and/or Related Party Hours Purchased	

**PART II: LPN DATA****Amount**

9	LPN Employee Salary Cost	
10	LPN Employee Benefit Cost	
11	LPN Employee Hours Worked	
12	LPN Employee Paid Leave Hours	
13	LPN Outside Agency Personnel Cost	
14	LPN Outside Agency Hours Purchased	
15	LPN Corporate Agency and/or Related Party Personnel Cost	
16	LPN Corporate Agency and/or Related Party Hours Purchased	

**PART III: RN DATA****Amount**

17	RN Employee Salary Cost	
18	RN Employee Benefit Cost	
19	RN Employee Hours Worked	
20	RN Employee Paid Leave Hours	
21	RN Outside Agency Personnel Cost	
22	RN Outside Agency Hours Purchased	
23	RN Corporate Agency and/or Related Party Personnel Cost	
24	RN Corporate Agency and/or Related Party Hours Purchased	

**PART IV: NON-NURSING DATA (Reference Schedule A-3 or B-5, Part 1 of the PIRS 1090 Series as a basis for allocations).**

**Do not include therapy costs or costs allocated from the home office**

**Amount**

25	Non-Nursing Employee Salary Cost	
26	Non-Nursing Employee Benefit Cost	
27	Non-Nursing Employee Hours Worked	
28	Non-Nursing Employee Paid Leave Hours	
29	Non-Nursing Outside Agency Personnel Cost	
30	Non-Nursing Outside Agency Hours Purchased	
31	Non-Nursing Corporate Agency and/or Related Party Personnel Cost	
32	Non-Nursing Corporate Agency and/or Related Party Hours Purchased	

**PART V: THERAPIST DATA (Employees only, not agency personnel)**

**Amount**

33	Therapist Employee Salary Cost (IT/RT, PT, OT & Speech)	
34	Therapist Employee Benefit Cost	

**PART VI: TOTAL SALARY COSTS (Sum of lines 1, 9, 17, 25, and 33)**

**Amount**

35	Salary Costs of All Nursing Home Employees	
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**PART VII: BENEFIT COST DATA (Sum of lines 2, 10, 18, 26 and 34)**

**Amount**

36	Employee Total Benefit Cost	
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**PART VIII: LIABILITY INSURANCE DATA**

**(If separate premiums for Professional, General and Umbrella Coverage are not available, provide total premium only).**

**Past Year (2015) Insurance Premium Paid**

**Amount**

37	Professional Liability Premium	
38	General Liability Premium	
39	Umbrella Coverage Premium	
40	Total Premium (Professional Liability, General Liability and Umbrella Coverage Premiums)	
41	Past Year Deductibles Paid	

**Coming Year (2016) Insurance Premium**

**Amount**

42	Total Premium (Professional Liability, General Liability and Umbrella Coverage Premiums)	
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**ADDITIONAL INFORMATION****Part IX: NURSING STAFF TURNOVER**

The nursing staff information requested below should include all nursing staff as defined in section two of the cost data instructions excluding agency and corporate nursing staff.

		<b>Number</b>
43	Number of Nursing Staff Employed on January 1, 2015 (CNA, LPN, RN)	
44	Number of Nursing Staff Employed on December 31, 2015 (CNA, LPN, RN)	
45	Number of Nursing Staff Hired During Year (CNA, LPN, RN)	
46	Number of Nursing Staff Whose Employment Ended During Year (CNA, LPN, RN)	
47	Number of Nursing Staff Employed For All of Year (CNA, LPN, RN)	

**PART X: Total Bed Days**

		<b>Number</b>
48	Total Bed Days of ALL Nursing Home Residents	

**VALUES CALCULATED FROM REPORTED DATA - TO BE USED IN ESTIMATING INFLATION FACTOR**

**Calendar Year 2015**

VALUE	COMMENTS	CALCULATED AMOUNT
CNA Employee Salary Per Paid Hour	Equals line 1, divided by the sum of lines 3 and 4.	
Agency CNA Cost Per Hour	Equals the sum of lines 5 and 7, divided by the sum of lines 6 and 8.	
LPN Employee Salary per Paid Hour	Equals line 9, divided the the sum of lines 11 and 12.	
Agency LPN Cost Per Hour	Equals the sum of lines 13 and 15, divided by the sum of lines 14 and 16.	
RN Employee Salary Per Paid Hour	Equals line 17, divided by the sum of the lines 19 and 20.	
Agency RN Cost Per Hour	Equals the sum of lines 21 and 23, divided by the sum of lines 22 and 24.	
Non-Nursing Employee Salary Per Paid Hour	Equals line 25, divided the the sum of lines 27 and 28.	
Agency Non-Nursing Cost Per Hour	Equals the sum of lines 29 and 31, divided by the sum of lines 30 and 32.	
Benefit Costs for all Employees (except therapists)	Equals the sum of line 2, 10, 18 and 26.	
Benefit Cost Per Paid Hour	Equals the value from the line above, divided by the sum of lines 3, 4, 11, 12, 19, 20, 27 and 28.	