

4901.43 Part III - SNF Wage Index Information - Overhead Cost - Direct Salaries.

This part provides for the collection of SNF wage data for overhead costs to properly allocate the salary portion of the overhead costs to the appropriate service areas for excluded units. This form is completed by all SNFs.

NOTE: Any line reference for Worksheets A and A-6 includes all subscripts of that line.

Column 1.--Enter the direct wages and salaries paid on lines 1 through 15, from Worksheet A, column 1, respectively.

Column 2.--Enter on the line, as appropriate, the salary portion of any reclassification made on Worksheet A-6.

Column 3.--Enter on each line, as appropriate, the salary portion of any adjustment made on Worksheet A-8.

Column 4.--Enter the result of column 1 plus or minus columns 2 and 3.

Column 5.--Enter on each line the number of paid hours corresponding to the amount reported in column 4.

Column 6.--Enter on each line the average hourly wage resulting from dividing column 4 by column 5.

4901.44 Part IV - SNF Wage-Related Costs.

The SNF must provide the contractor with a complete list of all core wage-related costs included in Part II, lines 15 through 19. This worksheet provides for the identification of such costs.

For wage-related costs not covered by Medicare reasonable cost principles, a SNF shall use GAAP in reporting wage-related costs. In addition, some costs such as payroll taxes, are not considered fringe benefits for Medicare cost finding.

Enter on each line, as applicable, the corresponding amount from your accounting books and/or records.