



2025 Owners and Officers Salaries Limits for Long-Term Care Facilities

The maximum amounts that will be allowed on cost reports filed by Nursing Facilities (NF's), Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IID's) and Psychiatric Residential Treatment Facilities (PRTF's) as owners and officers salaries for 2025 are based on 150% of the average salaries paid to non-owner/administrators that receive payment for services related to patient care. The limits apply to all salaries paid directly by the facility or by a related management company or home office. Adjustments should be made to the cost report to limit any excess salaries paid to owners. In addition, Form 15 should be filed as part of the Medicaid cost report for each owner.

The maximum allowable Owners and Officer Salaries for 2025 are as follows:

Small Nursing Facilities (1 - 60 Beds)	\$166,071
Large Nursing Facilities (61 + Beds)	\$197,304
Intermediate Care Facilities for Individuals with intellectual disabilities (ICF-IID)	\$198,896
Psychiatric Residential Treatment Facilities (PRTF)	\$164,585