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MEMORANDUM

TO: Chief Financial Officers  
FROM: Dennis Phelps, Associate Director Audit and Compliance *DWP/av*  
DATE: April 30, 2015  
RE: Annual Wage and Salary Survey

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HSCRC staff updated the Pension, Wage and Salary Survey Section 500 instructions along with the HSCRC Pension, Wage and Salary Data collection tool; documents attached. There were no substantive changes made to the instructions or template. The annual Wage and Salary Survey must be submitted by June 1 of every calendar year, per regulation COMAR 10.37.01.03J. The survey referential pay period, also known as the primary pay period that included February 1, was unchanged.

Hospitals with administrative, financial, patient accounting, or other functions associated with regulated services provided in whole or in part by employees of an entity related to the hospital, must report such compensation in its Wage and Salary Survey. In completing the FB schedule, enter the hours and salaries associated with regulated hospital services, whether provided by hospital employees or those of the related entity.

Additionally, in completing the Zip Code sheet of the HSCRC Pension-Wage Model, carefully read the related instructions within the template, and enter only the five (5) digit zip code. Moreover, the language requiring the employee counts in the Zip Code and the W&S Survey worksheets to match is omitted to account for the reporting of corporate employees' FTE apportionments in the W&S Survey worksheet, however, the variables such as hours paid, base wages and salaries paid, and other wages and salaries paid should continue to match by job category.

Download the HSCRC Pension, Wage and Salary Data collection tool from our website [http://www.hsrc.maryland.gov/hsp\\_Info2.cfm](http://www.hsrc.maryland.gov/hsp_Info2.cfm), and the completed survey must be emailed to [HSCRC.WageSalary@maryland.gov](mailto:HSCRC.WageSalary@maryland.gov) by June 1, 2015.

PENSION, WAGE AND SALARY DATA SURVEY .60Pension SurveyOverview .601

The Pension Survey schedule is provided to enable hospitals to develop a consistent pension cost not influenced by changes in market valuations.

Use the financial data from your hospital's most recent actuarial report to complete the pension data survey corresponding to the Wage and Salary Survey for the current year. Complete a separate column for each pension plan at the hospital. Enter data only in those cells that are highlighted in yellow. You may add columns to the worksheet, if necessary, to provide complete information. To preserve comparability of data across hospitals, please do not change the rows in the spreadsheet.

Detailed Instructions: .602Hospital Name

Enter the complete name of the reporting hospital.

Hospital Number

Enter the reporting hospital's Medicare Provider Number, e.g., 210099.

Base Year

Enter the four digit base year, e.g., 2015.

Plan Columns:Line 1 - Descriptive Title of Plan

Fill out a separate column for each plan at the hospital. Provide a brief title for each plan.

Line 2 - Type of Plan

Identify type of plan i.e. Defined Contribution, Defined Benefit, or other (if "other" describe).

Expenses Section:Defined Contribution (DC)Line 3 - Contribution Expense

Enter the hospital contribution to the Defined Contribution Plan i.e., 401K match.

Line 4 - Other Administrative Expense

Enter the administrative cost expense of the Defined Contribution Plan.

Line 5 - Total DC Expense – Calculated Field

Calculation: the sum of Line 3 and Line 4.

Defined Benefit (DB) PlansLine 6 - Service Cost

Enter the service cost of the Defined Benefit Plan (per actuarial report).

Line 7 - Interest Cost

Enter the interest cost of the Defined Benefit Plan (per actuarial report).

Line 8 - Asset Return

Enter the expected return on plan assets of the Defined Benefit Plan (per actuarial report).

Line 9 - Amortizations

Enter Amortizations, i.e. prior service cost, net actuarial gain (per actuarial report).

Line 10 - Total FAS 87 Expense – Calculated Field

Calculation: the sum of Lines 6 through Line 9.

Line 11 - Other Administrative Expense

Enter other administrative expenses

Line 12 - Total DB Expense- Calculated Field

Calculation: the sum of Line 10 and Line 11.

Line 13 - Total Pension Expense – Calculated Field

Calculation: the sum of Line 5 and Line 12.

Line 14 - Other Adjustments

Enter adjustments to Total Pension Expense, i.e. adjustments from prior period, changes in actuarial assumptions, etc.

Line 15 - Adjusted Total Pension Expense – Calculated Field

Calculation: the sum of Line 13 and Line 14.

Actuarial Assumptions:Line 16 - Interest Rate

Enter the actuarial assumptions for interest rate.

Line 17 - Return on Assets

Enter the actuarial assumptions for return on plan assets.

Line 18 - Rate of Compensation Increase

Enter the actuarial assumptions for the rate of compensation increase.

Line 19 - Amortization Period

Enter the amortization period.

Line 20 - Present Value of Benefits Discount Rate

Enter the present value of the benefits discount rate.

Characteristics:Line 21 - Is This an ERISA Plan?

Enter Yes or No.

Line 22 - Is This a Church Plan?

Enter Yes or No.

Line 23 - Is the Plan Covered by the PBGC?

Enter Yes or No.

Line 24 - Description of Benefit

Describe each Defined Benefit Plan, i.e. the percent the hospital contributes, years until employee is vested.

Total Column – Calculated FieldRemove Executives and Unregulated Employee Costs Column

Enter the amount from each pension plan that is attributable to executives as previously defined.

Adjusted Pension Cost for FB Line J Column- Calculated Field

Calculation: subtract executive and unregulated employee pension costs from sum of Line 5 (Total DC Expense), Line 6 (Service Cost) and Line 11 (Other Administrative Expense).

W&S FBCALC CALCULATION .61Overview .611

Schedule FB enables each hospital to report total employee benefits incurred in the base year and an adjustment for the fringe benefits that are included in the calculation of the cafeteria, parking, and etc. loss on Schedule OADP. The fringe benefit calculation derived from this schedule is utilized on the W&S Survey.

Round the entries on Lines A to P to the nearest whole dollar, e.g., \$50,903.99 is entered as 50,904.

Round the hours in lines Q and S to the nearest hour, e.g., 1,458,377.8 hours is entered as 1,458,378.

Round the entry on Line R to 2 decimal places, e.g., 1,510,900 divided by 1,458,377 = 1.04.

Round the entry on Line T and W to 4 decimal places, e.g., 1,458,378 divided by 1,518,629 = .9603.

Revisions of data must be submitted on a Schedule FB indicating only the revised data and printing the word "Revised" above the Base Year Line.

Detailed Instructions .612Heading SectionHospital Name:

Enter on this line, the complete name of the reporting hospital.

Hospital Number Line:

Enter the hospital's Medicare Provider Number, e.g., 210099.

Base Year Line:

Enter the four digit base year, e.g., 2015.

Benefits Incurred Based on Hours SectionLine A - UIC (SUI and FUI)

Enter the UIC expenses, natural expense category .22, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line B - Workman's Compensation

Enter the Workman's Compensation expenses, natural expense category .26, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9, and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line C - Group Health and Life Insurance and Union Health and Welfare

Enter the Group Health and Life Insurance and Union Health and Welfare expenses, natural expense categories .23, .24 and .27, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 of the most recent Annual Reports of Revenues, Expenses, and Volumes.

Line D - Other Employee Benefit

Enter the Other Payroll Related Employee Benefits, natural expense category .28 and Employee Benefits (Non-Payroll related), natural expense category .29, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 on the most recent Annual Reports of Revenues, Expenses and Volumes (where the value of the benefit is per employee or per hour).

NOTE: Cafeteria, Parking, etc. loss treated as a fringe benefit is not included on this line but is to be included on Line F.

Line E – Subtotal – Calculated Field

Calculation: Addition of Lines A through D

Line F - Cafeteria, Parking, Etc. Loss as a Fringe Benefit

Enter the Cafeteria, Parking, Etc. operating loss as a fringe benefit incurred in the fiscal year transferred from schedules E2, E7 and E8, Line I, from the most recently required Annual Report of Revenues, Expenses and Volumes.

Line G - Employee Benefits Included in Cafeteria, Parking Etc. Loss Treated as a Fringe Benefit

Enter the employee benefits natural expense categories, .21 to .29, incurred in the Base year and included on the Base Year Expenses Line of Schedule E2, E7 and E8 when an amount treated as a fringe is computed on Line I and transferred to Schedule OADP, Line A, of the most recent Annual Report of Revenues, Expenses and Volumes

Line- H - Total Benefits Incurred Based on Hours- Calculated Field

Calculation: Addition of Lines E, F, and G, e.g.  $989,920 + 101,280 + (23,920) = 1,067,280$ .

Line I - FICA

Enter the FICA expenses natural expense category .21, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line J - Pension and Retirements

Enter the Pension and Retirement expenses, from lines 5. Defined Contribution total cost, line 6 Service Cost, and line 11 Other Administrative Cost from the Pension Survey Schedule. The data source is the most recent Annual Report of Revenues, Expenses and Volumes.

Line K - Other Employee Benefits

Enter the Other Payroll Related Employee Benefits, natural expense category .28 and Employee Benefits (Non-Payroll Related), natural expense category .29 of the reporting hospital incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 on the most recent Annual Reports of Revenues, Expenses and Volumes where the value of the benefit is a function of the employee's pay.

NOTE: Cafeteria, Parking, etc. loss is excluded on this line but included on Line H.



Line L - Total Benefits incurred Based on Salaries –Calculated Field

Calculation: Addition of Lines I, J and K.

Line M - Holiday Pay

Enter the Holiday Pay expenses incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C1 to C14, D1 to D81, E1 to E9 (except E2, E7, E8 when used in calculating loss) and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line N - Vacation Pay

Enter the Vacation Pay expenses incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C1, C14, D1 to D81, E1 to E9 (except E2, E7, ES when used in computing loss) and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line O - Sick Pay

Enter the Sick Pay expenses incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 (except E2, E7, E8 when used in computing loss) and F1 to F6 of the most recent Annual Reports of Revenue Expensed and Volumes.

Line P - Total Fringe Benefits-Calculated Field

Calculation: Addition of Lines H, L, M, N and O.

Fringe Benefits Factors for Benefits Incurred Based on Hours/Salaries SectionLine Q - Worked Hours in Base Year

Enter the worked hours included in the Base Year and included on Schedule OADP, Line B of the most recent Annual Reports of Revenues, Expenses and Volumes.

NOTE: To convert the FTEs on Line B of Schedule OADP to worked hours, multiply by 2080.  
e.g.,  $989.7 \times 2080 = 2,058,576$ .

Line R - Fringe Benefits Cost per Worked Hour- Calculated Field

Calculation: the result of dividing the Total Benefits Incurred Based on Hours on Line H by the worked hours of Line Q, e.g., 2,140,919 divided by 2,058,576 = 1.04. Round the result to 2 decimal places.

Line S - Paid Hours in Base Year

Enter the paid hours incurred in the Base Year, except the paid hours of Schedules E2, E7, and E8 when a loss is treated as a Fringe Benefit Line F, of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line T - Ratio Worked Hours to Paid Hours – Calculated Field

Calculation: the result of dividing the worked hours on Line Q by the paid hours on Line S, e.g., 2,058,576 divided by 2,257,211 = .9120. Round the result to 4 decimal places

Line U - Fringe Benefits Cost Per Paid Hour – Calculated Field

Calculation: the result of dividing the Sub-Total on Line H by the paid hours on line S, e.g., \$2,140,919 divided by 2,264,434 = .95. Round the result to 2 decimal places.

Line V - Total Salaries

Enter the total salaries incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 through E8 and F1 through F6 of the most recent Annual Reports of Revenues, Expenses and Volumes This amount should be the balance of the total reported on the schedules listed above less the fringe benefits reported on Schedule FB lines A, B, C, D, I, J, K, M, N and O.

Line W - Fringe Benefits Based on Salaries – Calculated Field

Calculation: the result of dividing line L, Total Benefits Based on Salaries, by line V Total Salaries e.g., 2,058,576 divided by 16,273,328 = 0.1265. Round the result to 4 decimal places.

WAGE AND SALARY SURVEY .62Overview .621

The Wage and Salary (W&S) Survey is provided to enable each hospital to report certain wage, salary and fringe benefit data for a specific time period of each year for the purpose of comparing a hospital's departmental productivity unit costs to the hospital's "market" and to compare the reasonableness of a hospital's wage, salary and fringe benefit policy to the hospital's region.

A separate Zip code schedule within this survey is provided to report confidential individual employee payroll data along with the employee's zip code for enhanced analyses of the hospital's labor market. Although they are non-employees, a hospital should report Contract RNs and Contract LPNs payroll data.

Detailed Instructions .622Heading SectionInstitution Name Line

Enter the complete name of the reporting hospital.

Institution Number Line

Enter the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the hospital's Medicare Provider Number, e.g., 210099.

Referential Pay Period Line

Enter the referential payroll period, e.g., 01-20-2015 to 02-02-2015.

The referential pay period is the primary pay period which includes February 1. For example, if a hospital has January 28 to February 10 as its payroll period applicable to 70% of its employees, January 28 to February 3 as its payroll period applicable to 25% of its employees and February 1, to February 28 as its payroll period applicable to the remaining 5% of its employees, the referential pay period is January 28 to February 10. Therefore, the referential pay period of the employees paid weekly (January 28 to February 3) will include 2 weekly payroll periods (January 28 to February 3 and February 4 to February 10). Also the referential pay period for the employees paid monthly (February 1 to February 28) will be January 28 to February 10 using the following calculation:

$$\text{Monthly Salary} / 26 \times 12 = 2 \text{ week period}$$

JOB CLASSIFICATION SECTIONColumn 1 - Hours Paid

This is the number of paid hours in the referential pay period. This total shall include paid hours associated with vacations, sick leave, holidays, personal leave and overtime. The total shall not include hours identifiable with retroactive pay, advance pay or severance pay; nor should it include unrestricted on call or call back hours. Hours paid for salaried or exempt employees should be the number of weeks in the primary period multiplied by 40 hours. Round the hours paid in Column 1 to the nearest hour, e.g., 545.6 is entered as 546.

Reference Section 200.371 for a more detailed discussion for computing paid hours.

Job Classification Lines 1 to 69, 75 and 76

Enter the number of hours paid to employees for the referential pay period in accordance with the job classification specifications contained in subsection .603. Frontline supervisors should be included in their job specific category.

Job Classification Line 70 - Other Hospital Specific

Enter the number of hours paid to employees for all hospital specific classifications not entered on Lines 1 to 69 during the referential pay period.

Positions that are included in other hospital specific include:

Department heads and other management personnel of clinical departments, e.g., radiology, occupational therapy, speech therapy, pharmacy, etc. whose primary function is administrative duty.

- Exclude hours for residents, interns, physicians and students. Exclude the President/Chief Executive Officer and Executives that report directly to the President/Chief Executive Officer.

Job Classification Line 71 - Other Non-Hospital Specific

Enter the number of hours paid to employees of all non-hospital specific classifications not entered on Lines 1 to 69 during the referential pay period.

Positions that are non-hospital specific include:

Department heads and other management personnel of non-clinical departments, e.g., plant operations, central supply, housekeeping, etc.

- Exclude hours for residents, interns, physicians and students. Exclude the President/Chief Executive Officer and Executives that report directly to the President/Chief Executive Officer.

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Job Classification Line 77 – Total – Calculated Field

Calculation: the result of adding the paid hours from Lines 1 to 71.

Column 2 - Base Wages and Salaries Paid

This is the number of base wages/salaries in the referential pay period. Round all entries in Column 2 thru 5 to the nearest dollar, e.g., \$2246.82 is reported as 2,247.

Job Classification Lines 1 to 69

Enter the amount of base wages and salaries paid to employees during the referential pay period in accordance with the job classification specifications contained in sub-section .603.

Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Job Classification Lines 70 and 71

Enter the amount of base wages and salaries paid to employees for all classifications, divided between hospital specific and non-hospital specific, not on Lines 1 thru 69 during the referential pay period.

Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Job Classification Lines 75 and 76

Enter the amounts paid to the agency for each category of nurses (RN or LPN).

Exclude wages and salaries paid to residents, interns, physicians and students.

Job Classification Line 77 – Calculated Field

Calculation: the result of adding the base wages and salaries paid from Lines 1 to 71.

Column 3 - Other Wages and Salaries Paid

This is the number of other wages and salaries in the referential pay period. Other wages and salaries include: shift differential, overtime premium, on-call/standby pay/call back, bonuses and holiday premium. Exclude advance pay, severance pay and retroactive pay. Exclude wages and salaries paid to residents, interns, physicians and students.

Round all entries in Column 2 thru 5 to the nearest dollar, e.g., \$2246.82 is reported as 2,247.

**SECTION 500  
REPORTING INSTRUCTIONS**

Job Classification Lines 1 to 69

Enter the amount of other wages and salaries paid to employees during the referential pay period in accordance with the job classification specifications contained in sub-section .603.

Example:

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages &amp; Salaries Paid</u>	<u>Column 3 Other Wages &amp; Salaries Paid</u>
Base wages and Advance pay, severance pay, & Retroactive pay	Enter hours No entry	Enter base wages and Salaries No entry	No entry No entry

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages &amp; Salaries Paid</u>	<u>Column 3 Other Wages &amp; Salaries Paid</u>
Overtime	Enter hours (Not hours Times 1 1/2)	Enter wages paid for straight time (1 times base wage)	Enter premium paid (1/2 times base wage)
Shift premium	No entry	No entry	Enter shift premium paid
On-call pay	No entry	No entry	Enter all wages for on-call (restricted and unrestricted)
Other premium pay i.e. Weekend premium pay, Extra shift premium pay hiring/referral bonus certification pay incentive pay performance bonus, etc.	No entry	No entry	Enter all premium pay

Job Classification Line 70 and 71

Enter the amount of other wages and salaries paid to employees of all classifications, divided between hospital specific and non-hospital specific, not entered on Lines 1 to 69 during the referential pay period.

Job Classification Line 77- Calculated Field

Calculation: the result of adding the other wages and salaries paid from Lines 1 to 71.

Column 4 - Fringe Benefits Per Hour CalculationJob Classification Lines 1 to 71 –Calculated Field

Calculation: the result of multiplying the paid hours in Column 1 by the fringe benefit per paid hour from Schedule FB, Line U, Column 1, e.g.,  $546 \times .8756 = 478$ . Round each result to the nearest dollar.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the fringe benefits Per Hour calculations for Lines 1 to 71.

Column 4A - Fringe Benefits Based on Salary CalculationJob Classification Lines 1 to 71 –Calculated Field

Calculation: the result of multiplying the Base Wages and Salaries paid in Column 2 plus the Other Wages and Salaries paid times the Fringe Benefit based on salaries from Schedule FB Line W, Column 1, e.g.  $[(1,017 + 102) \times 0.1265] = 142$ . Round each result to the nearest dollar.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the fringe benefits based on salary calculations Lines 1 to 71.

Column 5 - Total Wages, Salaries and Fringe Benefits CalculationJob Classification Lines 1 to 71 –Calculated Field

Calculation: the result of adding the wages, salaries and fringe benefits from Columns 2, 3, 4 and 4A.

Job Classification Line 77 –Calculated Field

Calculation: the sum of Lines 1 to 71.

Column 6 Average Wages Salaries and Fringe Benefits per HourJob Classification Lines 1 to 71-Calculated Field

Calculation: the result of dividing the total wages, salaries and fringe benefits in Column 5 by the hours paid in Column 1, e.g., 9298 divided by 1849 = 5.03. Round each result to 2 decimal places.

Job Classification Line 77 –Calculated Field

Calculation: the sum of Lines 1 to 71.

Column 7 - Range MinimumJob Classification Lines 1 to 69

Enter on each applicable job classification line, the minimum base rate per hour that is normally paid to employees in each job classification. Exclude shift differentials and probationary rates.

Column 8 - Range MaximumJob Classification Lines 1 to 69

Enter on each applicable job classification line, the maximum base rate per hour that is normally paid to employees in each job classification. Exclude shift differentials and red circled rates.

Column 9 - Number of Employees

Job Classification Lines 1 to 69 Enter on each applicable job classification line, the number of employees paid for each job classification for the referential pay period.

Job Classification Line 70 and 71

Enter on this line the number of employees paid for all job classifications, divided between hospital specific and non-hospital specific not includable on Lines 1 to 69 for the referential pay period. Exclude residents, interns, physicians and students.

Job Classification Line 77 – Calculated Field

Calculation: the result of adding the number of employees included on Lines 1 to 71.



Schedule Zip code - Wage, Salary and Fringe Benefit Detail .63

Overview .631

Schedule Zip Code is provided to enable each hospital to report wage, salary, and fringe benefit data by employee by Zip Code for enhanced analysis of the hospital's labor market. Although they are non-employees, a hospital should report Contract RNs and Contract LPNs payroll data. This data will be kept confidential.

Detailed Instructons .632

Column 1 - Hospital Number Line:

Enter the hospital's Medicare Provider Number, e.g., 210099. Do not enter hyphens, dashes or quotation marks.

Column 2 - Employee ID

Enter the employee ID number (not Social Security number) assigned by the hospital.

Column 3 - Employee Zip Code

Enter the 5-digit zip code of the employee's residence. For contractual nurses, use the zip code of the hospital. Do not use hyphenated 9-digit zip code.

Column 4 - Job Category

Enter job category that corresponds to job classification specifications contained in sub-section .603 of the wage and salary survey (W&S). As a reminder, use job category #75 for contractual R.N.s. and job category #76 for contractual LPNs.

Column 5 - Hours Paid

Enter the number of paid hours not to exceed 80 hours during the referential pay period. This total shall include paid hours associated with vacations, sick leave, holidays, personal leave and overtime. The total shall not include hours identifiable with retroactive pay, FMLA, advance pay or severance pay; nor should it include unrestricted on call or call back hours.

Column 6 - Base Wages & Salaries Paid

Enter the amount of base wages and salaries paid to employees for the referential pay period in accordance with the job classification specifications contained in sub-section .603 of the wage and salary survey. Categorical contractual nurse wages equal total dollar amount paid to the nurse agency. Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Column 7 - Other Wages & Salaries Paid

Enter the amount of other wages and salaries paid to employees for the referential pay period in accordance with the job classification specifications contained in sub-section .603. Other wages and salaries include: shift differential, overtime premium, on-call/standby pay, bonuses and holiday premium. Exclude advance pay, severance pay, FMLA and retroactive pay.

Note: If you have hours paid, you should have base wages and vice versa.

## Example

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages &amp; Salaries Paid</u>	<u>Column 3 Other Wages &amp; Salaries Paid</u>
Base wages and salaries	Enter hours paid	Enter base wages and salaries	No entry
Advance pay, severance pay, & Retroactive pay	No entry	No entry	No entry
Overtime	Enter hours (Not hours Times 1-1/2)	Enter wages paid for straight time (1 time base wage)	Enter premium paid (1/2 times base wage)
Shift premium	No entry	No entry	Enter shift premium paid
On-call pay	No entry	No entry	Enter all wages for on-call (restricted and unrestricted)
Other premium pay i.e. Weekend premium pay, Extra shift premium pay hiring/referral bonus certification pay incentive pay performance bonus, etc.	No entry	No entry	Enter all premium pay

Column 8 - Fringe Benefit per Hour- Calculated Field

Calculation: Fringe benefit per hour from W&S Survey multiplied by hours paid. There is no fringe benefit calculation for contracted nurses.

Column 9 - Fringe Benefit per Salary –Calculated Field

Calculation: Fringe benefit per salary from W&S Survey multiplied by the sum of base and other wages. There is no fringe benefit calculation for contracted nurses.

Column 10 – Total- Calculated Field

Calculation: the sum of Column 6 (base wages & salaries), Column 7 (other wages & salaries), Column 8 (fringe benefit per hour), and column 9 (fringe benefit per salary).

Column 11 – Hourly Wages- Calculated Field

Calculation: Column 10 (Total) divided by Column 5 (hours paid).

JOB CLASSIFICATION SPECIFICATIONS

.633

01 INPATIENT/OUTPATIENT, ADMITTING AND REGISTRATION CLERK

Admits, registers, and discharges patients, interviews patient or his representative to obtain information as required, inputs information and distributes to various departments; assigns patient to a room; explains hospital regulations to and answers questions of patient; prepares census; may collect payments, schedule appointments, verify insurance, and enter charges.

02 BILLING CLERK

Audits weekly and final patient bill and calculates amount due from insurers and from patient; types various billing or insurance claim forms; answers questions regarding bill; may receive payment; post amounts to patient records. Includes financial counselors and billers.

03 CASHIER-BUSINESS OFFICE

Receives notes and checks from payers of patient bills; processes cash received by mail; resolves minor problems regarding payment of bills; reconciles cash on hand.

04 GENERAL OFFICE CLERK

Types letters, forms, reports and records from rough drafts and corrected copies, files, checks, posts and performs miscellaneous clerical duties as sorting, filing, answering telephone calls, and maintaining records. Entry level.

05 N/A

06 DIETITIAN

A professionally educated person who has a baccalaureate degree with a major in foods, nutrition or institutional management or qualifying experience in nutrition and management of food preparation and service. Does at least one of the following: (a) organizes, plans, and directs food service program; (b) applies principles of nutrition and management to menu planning and food preparation and services; (c) instructs individuals and groups in application of principles of nutrition; (d) instructs patients and their families on the requirements and importance of their modified diet and how to plan and prepare the food; and (e) consults medical, nursing, and social service staffs concerning problems affecting patients' food habits and needs. Excludes food service' supervisors who are concerned with the day-to-day operations of preparing and serving meals but who do not apply principles of nutrition to meal planning. In those hospitals which employ staff dietitians, chief and assistant chief dietitians are excluded.

## 07 E.K.G./CARDIOLOGY TECHNICIAN

Conducts diagnostic examinations such as standard electrocardiograph, stress test and holler monitor of patient's heart. Conducts examinations on the wards and in the clinic. If the employee does not fit into this category or the higher-level category description of 42, Special Procedures Technologist, please also consider job category 49, Ultrasound Technologist.

## 08 EXECUTIVE ASSISTANT

Under a minimum of supervision; performs varied clerical and secretarial duties, often of a confidential nature, for a senior executive, chief of service, or administrator in order to relieve him of designated administrative details and to assist in the organization and administration of office procedures.

## 09 INFORMATION SYSTEMS, STAFF LEVEL

Includes Help Desk/Tech Support personnel, analysts who provide support for applications, software testers/ quality assurance personnel, and telecommunications personnel.

## 10 DIETARY AIDE

Routine food-service work. Involves serving food to patrons and employees from a counter or steam table; assembles and delivers food trays to patient areas; washes dishes and trays; cleans kitchen and cooking utensils.

## 11 GENERAL DUTY NURSE

A registered professional nurse who gives nursing care to patients within an organized nursing unit: Utilizes special skill, knowledge, and judgment in observing and reporting symptoms and conditions of patient. Administers highly specialized therapy with complicated equipment. Gives medication and notes reactions. Assists physicians with treatment. May set up equipment, prepare the patient, etc. May spend part of the time instructing, supervising, or assigning duties to practical nurses and nursing aides. May instruct patients and family. May bathe and feed acutely ill patients. May take and record temperatures, respiration, and pulse. Must be licensed in Maryland.

## 12 ENVIRONMENTAL SERVICE WORKER

Cleans, mops, and waxes floors. Dusts furniture and equipment. Cleans window sills, empties trash baskets, and arranges furniture and equipment in an orderly fashion. Scours and polishes bathtubs, sinks, mirrors, and similar equipment. Replenishes supplies of soap and towels. Keep utilities storage rooms in good order by cleaning lockers and equipment, arranging supplies, and sweeping and mopping floors. Performs a variety of related duties. May be assigned to specific areas such as patient units, offices, or surgery.

## 13 INFORMATION SYSTEMS, PROFESSIONAL LEVEL

Includes engineers, programmers, systems analysts, systems designers, database administrators, network administrators, and IT managers.

## 14 LABORATORY ASSISTANT

Assists medical technologists by performing supportive duties in clinical laboratory, such as cleaning, and sterilizing glassware and other equipment; prepares simple stains, solutions and culture media; may perform simple laboratory tests, collects specimens from patients. May keep records of specimens held in laboratory and may perform minor repairs to laboratory apparatus. High school and on-the-job-training. This is the lowest level laboratory position performing technical tasks. This is not a phlebotomist.

## 15 LABORATORY TECHNICIAN I

Performs routine tests in medical laboratory for use in diagnosis and treatment of disease, such as urinalysis and blood counts. May prepare tissue samples for study by medical technologist or pathologist; prepare chemical reagent stains and solutions; tends automatic equipment to prepare specimens and performs analytic tests; make preliminary identification of common types of bacterial cultures for confirmation by supervisor; and collect specimens from patients. Maintains laboratory stock of chemicals and glassware.

Requires high school education and on-the-job training or MLT certification.

## 16 LABORATORY TECHNICIAN II

Under more general supervision than received by Laboratory Technician I, performs both standardized and non-routine tests, usually in specialized function of a clinical laboratory. Usually requires three to four years college with major in chemistry or biology. May have A.S.C.P. categorical certification in cytotechnology, histology, hematology, etc. Not a medical technologist.

## 17 PHYSICIAN'S ASSISTANT

Under the direct supervision of a physician, performs professional duties and technical procedures to provide health care services, operative procedures, suturing, infections, etc. Makes initial diagnosis and orders appropriate tests and treatment. May assist in surgery. Licensed P.A. by Maryland Board of Medical Examiners.

## 18 LICENSED PRACTICAL NURSE

Under supervision of a professional nurse, performs selected and delegated nursing tasks in care of patients. Performs three or more of the following duties: Measures and administers simple medications as directed; applies simple dressings; administers enemas, douches, perineal care, and other treatments as directed; reports general observations of patients' conditions; sets up treatment trays; keeps under constant surveillance patients recovering from anesthesia or receiving prolonged intravenous or subcutaneous injections, notifying professional nurse of unusual reactions; takes and records temperature, pulse, and respiration. May also perform duties of a nursing aide. Those regularly supervising other practical or nursing aides. Those regularly supervising other practical or nursing aides and those supervising units to which no professional nurses are assigned are excluded.

## 19 MAIL CLERK

Receives, sorts and distributes incoming interoffice mail; messages, records, flowers, etc.; runs errands for patients or hospital staff; mails outgoing letters and packages, and forwards patients' mail.

## 20 MAINTENANCE MECHANIC I

Performs such preventive maintenance and minor repair tasks as replacing windows, repairing doors unblocking toilets, replacing lamps and replacing faulty electrical switches and receptacles. Calls senior mechanic on more serious problems. Assists mechanics on more complex jobs. Entry level position that may include painters and groundskeepers.

## 21 MAINTENANCE MECHANIC II

Performs alterations, repair maintenance duties and minor construction on hospital buildings. Installs, modifies, repairs and maintains a variety of electrical and mechanical equipment. May include carpenter, plumber and electrician.

## 22 MEDICAL RECORDS AND CODING CLERK

Duties involve most of the following: Reviews medical records for completeness and accuracy; codes diseases, operations, and other data for retrieval uses; compiles medical care and census data for statistical reports; transcribes medical reports; files or supervises filing of patient records; may assist medical staff in special studies or research; maintains and uses indexes such as patient, disease, operations, physician, etc.; takes medical records to court; maintains flow of medical records and reports to all departments of the hospital or health facility.

## 23 MEDICAL RECORDS AND CODING TECHNICIAN, ART OR CMRT

Duties involve most of the following: Reviews medical records for completeness and accuracy; codes diseases, operations, and other data for retrieval uses; compiles medical care and census data for statistical reports; transcribes medical reports; files or supervises filing of patient records; may assist medical staff in special studies or research; maintains and uses indexes such as patient, disease, operations, physician, etc.; supervises day-to-day operations within medical record department; takes medical records to court; maintains flow of medical records and reports to all departments of the hospital or health facility.

## 24 N/A

(Combined with 40, Administrative Assistant)

## 25 SOCIAL WORKER (M.S.W.)

Provides direct services to patients by helping them solve personal and environmental difficulties that interfere with obtaining maximum benefits from medical care or that predispose toward illness.

Performs a variety of services such as counseling on social problems and arranging for post-hospital care at home or in institutions, for placement of children in foster homes or adults in nursing homes, and for financial assistance during illness, utilizes resources such as family and community agencies to assist patient to resume life in community or to learn to live within disability. Prepares and keeps current social case record. Provides attending physician and others with pertinent information to add to understanding of patient. May supervise work students and beginning caseworkers. Must have Master of Social Work degree.

Excludes social workers assigned primarily to psychiatric wards and clinics; workers engaged primarily in financial screening of patients and rate setting; those workers classified as case aides; and in hospitals where more than one social worker is employed, the head of the social service department and other supervisors of medical social workers unless they spend at least 80 percent of their time in direct service to patients (including related clerical and other duties).

## 26 SOCIAL WORKER (B.S.)

Under Supervision, carries out plans agreed upon during supervision conferences in the treatment of less complex patient psychosocial problems arising from their illness, hospitalization and discharge. Assists with personal, familial, and social adjustment problems and assists with disposition (discharge) and financial planning. (Excludes RN's acting as case managers; see category 66)

## 27 MEDICAL TECHNOLOGIST (A.S.C.P.)

Performs various chemical, microscopic, and bacteriologic tests to obtain data for use in diagnosis and treatment of disease. May obtain specimens; may operate auto analyzer. BS degree required and registry as medical technologist with the A.S.C.P.

## 28 MEDICAL TRANSCRIPTIONIST

Transcribes from dictating machine medical information recorded by physicians, such as: case histories, diagnoses, treatments, X-ray, and laboratory findings. May perform related clerical work.

## 29 NUCLEAR MEDICINE TECHNOLOGIST (REGISTERED)

Conduce diagnostic studies and/or radiation (either radiomagnetic or gamma ray) therapy on patients. Also works with radioisotopes and radioactive materials. Includes PET Scan technologist.

## 30 N/A

## 31 NURSE PRACTITIONER/CLINICAL NURSE SPECIALIST

Works with physician to provide care based on patient's psychobiological needs. Plans, assesses, implements and evaluates total patient needs. Functions independently as a primary care provider for certain patients after proper consultation with the preceptor. Must be Registered Nurse, have completed recognized academic program with nine to twelve month approved practicum.

## 32 PATIENT CARE/NURSING AIDE I

Assists the clinical staff by performing routine duties in the care of hospital inpatients and out patients. Performs several of the following patient care services: Bathes bed patients or assists them in bathing. Cares for patients' hair and nails. Feeds or assists patients to eat and brings patients between-meal nourishment. Assists patients with bedpans and urinals. Keeps records of patients' food intake and output when ordered. Assists patients in undressing and provides hospitals clothing, storing patients' clothing and valuables. Assists patients in walking and transports patients to various hospital rooms by means of wheelchair or stretcher. May clean rooms or equipment upon discharge of patients. Makes occupied beds. May escort newly admitted patients from admitting office to hospital room or ward. Includes medical assistants; Emergency room, Rehabilitation, Anesthesia and EEG Technicians. Exclude employees who perform the above duties primarily for mental patients.



## 33 PATIENT CARE/NURSING AIDE II

Assists the clinical staff by performing routine duties in the care of hospital inpatients and out patients. Performs several of the following patient care services: Bathes bed patients or assists them in bathing. Cares for patients' hair and nails. Feeds or assists patients to eat and brings between meals nourishment. Assists patients with bedpans and urinals. Keeps records of patients' food intake when ordered. Assists patients in undressing and provides hospital clothing, storing patients' clothing and valuables. Assists patients in walking and transports patients to various hospital rooms by means of wheelchair or stretcher. May clean rooms or equipment upon discharge of patients. Makes occupied beds. May take and record temperature, pulse, and respiration rate. May escort newly admitted patients from admitting office to hospital room or ward. May be called orderly and may transport and arrange portable X-ray, oxygen, or heavy equipment. Prepares sterile dressings, administers enemas, assists with special treatments and procedures. Includes medical assistants; Emergency room, Rehabilitation, Anesthesia and EEG Technicians. Exclude employees who perform the above duties primarily for mental patients.

## 34 PHARMACY TECHNICIAN

Performs such restricted tasks as bulk compounding (including I.V's), restocking the pharmacy and nursing stations, placing pharmaceuticals into small containers and typing labels. Does not fill prescriptions.

## 35 PHYSICAL THERAPIST

Treats disabilities, injuries, and diseases through the use of massage, exercise, and effective properties of air, water, heat, cold radiant energy, and electricity, according to prescription off a physician. May instruct students, interns and nurses in methods and objectives of physical therapy and may supervise physical therapy aides. May consult with other therapists to coordinate therapeutic programs for individual patients. Normally requires training in approved school of physical therapy. Must be licensed in the State which practicing. In hospitals with more than one physical therapist, the chief physical therapist and those who spend more than 20 percent of their time supervising other physical therapists are excluded.

## 36 RADIOLOGIC TECHNOLOGIST (RRT REGISTERED)

Takes radiographs (X-ray) of various portions' of body to assist physician detection of foreign bodies and diagnosis of diseases and injuries, and/or assists in treating diseased or affected areas under supervision of radiologist. Prepares patient for roentgenographic examination, fluoroscopy or therapy requested by the physician, performing such duties as positioning patients, and administering chemical mixtures to increase opaqueness of organs. Sets up and operates stationary and mobile X-ray equipment. Develops exposed film or supervises its development by darkroom helper. Prepares and maintains records or supervises their preparation by clerical helpers. May maintain equipment in efficient operating condition, including correction of minor faults, and may clean apparatus. May under radiologists direction, instruct nurses, interns, and students in X-ray techniques. R.R.T. Registered. Does not include ultrasonographer, nuclear medicine and special procedures technicians. Includes mammography technologist.

## 37 MRI TECHNOLOGIST

Operates equipment to produce magnetic resonance images (MRI) of body for diagnostic purposes, as directed by Radiologist.

## 38 RESPIRATORY THERAPY TECHNICIAN (CERTIFIED)

Sets up and operates various types of oxygen and other therapeutic gas and mist inhalation equipment such as iron lungs, tents, masks catheters, and incubators, to administer prescribed doses of medicinal gases to patients. Confers with patient, explaining treatment and breathing procedures. Operates equipment controls to regulate pressure of inhalants, breathing cycles, and ratio of inhalant to air, according to prescription. Relays to attending nurse the physician's prognosis and instructions for procedures in the event of adverse symptoms. May instruct students, interns, and nurses in methods and procedures of inhalation therapy. May consult with other therapists to coordinate programs for individual patients. Normally requires extensive on-the-job training or completion of formal training program. Requires certification by the American Registry of Respiratory Therapists.

In hospitals with more than one respiratory technician, the chief technician and those who spend more than 20 percent of their time supervising other respiratory technicians are excluded.

## 39 RESPIRATORY THERAPIST (NBRT REGISTERED)

Administers respiratory therapy care-and life support to patients by prescription of a physician. Sets up and operates devices such as respirators, mechanical ventilators, therapeutic gas administration apparatus, environmental control systems and aerosol generators. Performs pulmonary drainage and assist patient in performing breathing exercises. Monitors patients response to therapy and consults with physician.

## 40 ADMINISTRATIVE ASSISTANT

Performs secretarial and general clerical work; transcribes dictation, types correspondence, forms, records, reports and medical case histories, clinical reports, and minutes of clinical committees; processes, maintains and files records; answers phones, refers callers, screens visitors, schedules appointments, etc.

This is the primary level of secretary and is usually assigned to one department or cost center. Does not include persons whose duties are better described under clerk/typist, executive secretary (24, Medical secretary added in)

## 41 SECURITY OFFICER

Guards hospital buildings and property, safeguards patients, staff and visitors, and controls vehicular traffic.

## 42 SPECIAL PROCEDURES TECHNOLOGIST

Performs, as assistant to a physician and with minimum technical super-vision, advance radiological procedures such as heart catheterizations and selective angiographic studies. Operates all types of related equipment and processors. Constructs catheters. Recognizes minor and dangerous cardiac arrhythmias. R.R.T. registered.

## 43 STAFF AND CLINICAL PHARMACIST

Graduate of an accredited school of pharmacy and licensed as a registered pharmacist by the Board of Pharmacy of the State in which practicing. Reviews for accuracy and safety the prescriptions and medication orders written by physicians, dentists, and other qualified prescribers; compounds, fills, and dispenses the prescribed drugs and other pharmaceutical supplies to the appropriate inpatients and outpatients; explains directions for use of dispensed drugs and related items to outpatients and/or family members. Is responsible for bulk compounding and packaging of various pharmaceutical products used in hospital. Consults with, and provides information to, other professional staffs in hospital concerning drugs, related pharmaceuticals, and other activities requiring Professional judgment of qualified Pharmacist. Maintains issue records of all prescriptions filled for inpatient and outpatient use, as well as of all controlled drugs as required by Federal and State laws. Clinical pharmacist must have Pharm D., and is able to write prescriptions, and adjust patients' medications.

In small hospitals or those with a small pharmacy staff, where there is no Director of Pharmacy Services, the staff pharmacist may perform some administrative and supervisory duties. Where more than one pharmacist is employed, exclude the Director of Pharmacy Services and those who spend more Than 20 percent of their time supervising other pharmacists.

## 44 STATIONARY ENGINEER LICENSED

Operates and maintains and may also supervise the operations of stationary engines and equipment (mechanical or electrical) to supply the establishment in which employed with power, heat, refrigeration, or air conditioning. Work involves: operating and maintaining equipment such as steam engines, air

compressors, generators, motors, turbines, ventilating and refrigerating equipment, steam boilers and boiler-fed water pumps, making equipment repairs; keeping record of operation of machinery, temperature, and fuel consumption. May also supervise these operations. Head or chief engineers in establishments employing more than one engineer are excluded.

## 45 MATERIALS HANDLER, OPERATIONS LEVEL

Includes materials handler, and other personnel involved in the actual movement of supplies and equipment.

## 46 SURGICAL TECHNICIAN

Assists surgical team during operative procedure. Work involves-most of the following: arranging sterile setup for operation; assisting in the preparation of patient for surgery, by washing, shaving, and disinfecting parts of the body; passing instruments, sponges, and sutures to surgeon and surgical assistants; assisting circulation nurse recording number of sponges, needles, instruments, etc. used and accounting for them following operation; adjusting lights and other equipment as directed; assisting in cleanup of operating room following operation; disposing of used materials. May assist anesthesiologist during administration of anesthetic. May prepare operative specimens, place in preservative solution, and deliver to laboratory for analysis. Certification by C.O.R.T. not required.

## 47 MATERIALS HANDLER, PROFESSIONAL LEVEL

[Includes buyers, production managers and mid-level managers who oversee the movement or processing of supplies and equipment]

## 48 TELEPHONE OPERATOR

Operates multiple position telephone console to relay incoming, outgoing, and inter office calls; pages hospital staff and physicians; maintains files of patients.

## 49 ULTRASOUND TECHNOLOGIST

Conducts diagnostic tests utilizing ultrasound equipment. Sets equipment, positions patient and conducts scanning tests. Reviews tests for acceptable quality and refers to physician. May be responsible for equipment maintenance and calibration and ordering and maintaining necessary supplies.

## 50 UNIT CLERK/SECRETARY

Maintains nursing station, completes patient charts from worksheets; receives and completes admission, transfer and/or discharge forms. Must have unit secretary certification or on the job training.

51 N/A

52 N/A

53 ACCOUNTANT/FINANCIAL ANALYST

Prepares a wide variety of financial and operating reports, journal entries, financial statement and supporting schedules. Coordinates and maintains general ledgers and operating fund accounts, reconciles bank statements, prepares various insurance reports and other reports required by regulating agencies.

54 ACCOUNTING/ACCOUNTS PAYABLE/PAYROLL CLERK

Assists with posting and processing of accounting transactions, monthly financial statement and cost reports. Posts to accounts and general ledger, balance ledgers, and heads new sheets. Vouchers, invoices, and check requests for payments. Includes processing of payroll and accounts payable.

55 COLLECTION CLERK

Contacts and follows-up on individual with unpaid, past due hospital bills. Provides information on charges and explains amount which may be covered by insurance. Makes arrangements for payments received. Recommends transfer of delinquent accounts to attorney or collection agency for further action as necessary.

56 COOK

Plans, prepares, cooks, and carves foodstuffs in quantities according to menu, work orders, and number of persons to be served.

57 C.T. TECHNOLOGIST

This is a position for performing a variety of radiographic procedures under the direction of the supervisor. Skills are utilized for the performance of procedures following clearly defined directions. Decisions are repetitive in nature and minor in scope within prescribed guidelines. Registry as RRT.

## 58 NURSE EDUCATORS

Lectures and demonstrates improved and existing methods and procedures of nursing service. Participates in planning, organizing, coordinating, and evaluating in-service orientation and training programs. Includes patient and community education as well as in-service programs.

## NURSING MANAGEMENT

## 59 NURSE MANAGER A

Supervises one unit—8 hour responsibility

## 60 NURSE MANAGER B

Supervises one unit-24 hour responsibility

## 61 NURSE MANAGER C

Supervises more than one unit—8 hour responsibility

## 62 NURSE MANAGER D

Supervises more than one unit—24 hour responsibility

## 63 OCCUPATIONAL THERAPIST

Plans, organizes and conducts occupational therapy program in a variety of sensorimotor, educational, recreational, and social activities designed to help patients regain physical or mental functioning, or adjust to their handicaps. Teaches patient skills and techniques required for participating in activities. Studies and evaluates patients' reactions to the program and prepares reports recording their progress.

## 64 PHLEBOTOMIST

Using venous and/or peripheral puncture techniques, draws blood from patients for laboratory test and from donors for blood bank. Applies aseptic techniques to blood drawing. May obtain medical history and screen donors subject to physician's approval. Maintains related records.

## 65 PHYSICAL AND OCCUPATIONAL THERAPIST ASSISTANT

Executes planned patient care programs under the direction and supervision of physical or occupational therapist. Administers physical or occupational therapy treatments. Have completed a two year college program accredited by the American Physical Therapy Association [or American Occupational Therapy Association] Licensed or certified in the state of Maryland.

**66 UTILIZATION REVIEW/QUALITY ASSURANCE SPECIALIST/CASE MANAGER**

Review patient charts to verify evidence of medical necessity for acute hospital care. Reviews charts to insure patient symptoms and diagnosis comply with PRO standards. Certifies length of stay data to government agencies for billing purposes. May compile statistics and reports relating to above data. Assists in discharge planning, and care coordination.

**67 SPEECH LANGUAGE PATHOLOGIST OR AUDIOLOGIST**

Specializes in diagnosis and treatment of speech and language problems, or audiology problems. Plans, directs, or conducts treatment programs to restore communicative efficiency of individuals with communication problems of organic and non-organic etiology.

**68 HUMAN RESOURCES, ASSOCIATE LEVEL**

Includes technical specialists

**69 HUMAN RESOURCES, MANAGEMENT LEVEL**

Includes managers of different functions within the department.

**70 OTHER HOSPITAL SPECIFIC**

Positions that are hospital specific include department heads and other managers of clinical departments, e.g., radiology, occupational therapy, speech therapy, pharmacy, whose primary function is administrative. Front line supervisors should be included in their specific job category.

**71 OTHER NON-HOSPITAL SPECIFIC**

Positions that are non-hospital specific include department heads and other managers of non-clinical departments, whose primary function is administrative. Front line supervisors should be included in their specific job category.

**75 CONTRACTUAL RN'S****76 CONTRACTUAL LPN'S**