

**MH/MR 15-A**

**EXAMPLE**

Assuming the following: Annual anniversary date for increment is January 1; highest annual rate to be paid employee by agency during current fiscal year as of January 1 is \$22,000; actual salary paid by agency to employee is “½ year at \$20,000 & ½ year at \$22,000” or \$21,000; per MH/MR Comp Plan highest eligible salary set during current fiscal year as of January 1 is \$20,000; per cost allocation plan 5% of work time is spent on non-MH/MR activities which is to be documented by an administrative cost allocation plan; (5% x \$20,000 x ½ year) plus (5% x \$19,000 “prior MH/MR eligible salary” x ½ year) = \$975.

**MH/MR 15-A:**

	<u>TOTAL SALARY</u>		<u>SALARY ELIGIBLE FOR STATE PARTICIPATION</u>	
	Column 5 <u>Annual Rate</u>	Column 6 <u>Salary Paid</u>	Column 7 <u>Annual Rate</u>	Column 8 <u>Salary Paid</u> *
Employee	<u>\$22,000</u>	<u>\$21,000</u>	<u>\$20,000</u>	<u>\$18,525</u> Note (A)

\* ONLY salaries paid eligible for state participation are to be included on budgets submitted.

Note (A) [( \$20,000 x ½ year) + ( \$19,000 x ½ year)] less \$975 = \$18,525.

...Had this employee not been involved in non-MH/MR activities, the salary paid eligible for State participation would have been as follows:

$$(\frac{1}{2} \text{ year} \times \$20,000) + (\frac{1}{2} \text{ year} \times \$19,000) = \underline{\$19,500}.$$