

FLSA Exemption Test Worksheet 2025

Executive, Administrative, Computer, and Professional Exemption Tests

Federal law provides that certain employees may be exempt from the overtime wage provisions of the Fair Labor Standards Act (FLSA) under the following exemption categories: EXECUTIVE, PROFESSIONAL, ADMINISTRATIVE, or COMPUTER.

Employees whose jobs are governed by the FLSA are either "exempt" or "nonexempt." Nonexempt employees are entitled to overtime pay. Exempt employees are not. Most employees covered by the FLSA are nonexempt. Whether an employee is exempt or nonexempt depends on (a) how much they are paid, (b) how they are paid, and (c) what kind of work they do.

Job titles do not determine exempt status. For the exemption to apply, an employee's specific job duties and salary must meet all of the applicable requirements provided in the Department of Labor rules.

THIS FORM SHALL BE COMPLETED BY THE SUPERVISOR AND APPROVED BY THE DEPARTMENT HEAD.

In order for an employee to qualify as being EXEMPT from overtime and thus not be required to be paid at one and one-half his or her regular salary for hours worked in excess of 40 per workweek, an employee must qualify under one of the exemption categories. Additionally, the classification must meet a salary basis test to remain an exempt employee. As of January 1, 2025 employees must now make \$1320 per week or \$68,6400 per year to qualify.

The FLSA also provides a "highly compensated employee" exemption, which covers well-paid personnel who perform some managerial duties. This new rule also increases the highly compensated employee threshold to \$151,164 or more.

The County must ensure that new or currently exempt positions meet the exemption status criteria.

Exemption status is determined by completing the following test based on each position's duties, level of responsibility and decision-making authority, and the employee's base payrate. Exemption status of an employee must be approved by the Department Head and the Personnel Director,

Employee Name	Employee ID Number
Classification Title	Current Exemption Status for Classification: <input type="checkbox"/> FLSA Exempt <input type="checkbox"/> FLSA Non-Exempt
Department	Current Salary

INSTRUCTIONS

1. Read the criteria for each exemption category: Executive, Administrative, Computer, and Professional (learned or creative).
2. Complete the worksheets on applicable exemption categories. Place an "x" in each box that applies to this position. You may check boxes in more than one exemption category.

Give specific and detailed answers to the questions asked.

3. After checking the relevant boxes and providing detailed answers, please make a recommendation in the exempt or non-exempt box on page 7.
 4. Please note that the employee must also meet the salary basis test to be exempt under the FLSA. If the employee in the position earns less than the required minimum salary for exemption (\$1320 per week), the employee is considered non-exempt and is subject to the overtime provisions of the FLSA even if the position's duties meet the duties test for exemption.
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EXECUTIVE

To be classified as an FLSA exempt executive employee, the employee must hold a position requiring that they regularly perform duties which are consistent with the management of the County, a department or customarily recognized division. In addition, an FLSA exempt employee must regularly supervise and direct two or more FTE employees, and they must have authority to hire or fire other employees or their suggestions as to such are given particular weight, and the employee must be paid a weekly salary of \$1320 or higher.

1. Does the employee receive a salary of at least \$1320 per week?	<input type="checkbox"/> YES <input type="checkbox"/> NO
2. Does the employee’s position’s primary duty consist of managing a department or subdivision, which has a permanent status and continuing function? It is a good “rule of thumb” for the primary duty to take about 50% of the worker’s time. However, time alone is not the only consideration. Other factors to consider include: <ul style="list-style-type: none"> • The relative importance of the exempt duties compared to the nonexempt duties. • The amount of time spent performing exempt duties. • The worker’s freedom from direct supervision. • The relationship between the worker’s salary and wages paid to other employees for the same kind of exempt work. 	<input type="checkbox"/> YES <input type="checkbox"/> NO
3. Does the employee customarily and regularly direct the work of two or more full time employees?	<input type="checkbox"/> YES <input type="checkbox"/> NO
4. Does the employee have the authority to hire or fire other employees or are the employee’s suggestions and recommendations as to hiring, firing, advancement, promotion or any other change of status of other employees given particular weight? (“Particular weight” means this requirement is defined as a responsibility in the employee’s job duties (Job Description) and it is not an occasional requirement).	<input type="checkbox"/> YES <input type="checkbox"/> NO

If the answer to any of these questions is “no”, then the employee does not meet the “Executive” exemption requirements. However, they may meet either the “Administrative” or “Professional” exemption requirements.

Do you recommend that this position be exempt from the overtime provisions of the Fair Labor Standards Act?

YES NO

If the answer is “Yes”, please provide justification below:

ADMINISTRATIVE

To be classified as an FLSA exempt administrative employee, the employee must be paid a weekly salary of \$1320 or higher; hold a position where primary position duties require the exercise of discretion and independent judgment and the performance of office or non-manual work related to the management policies or general business operations of the County.

1. Does the employee receive a salary of at least \$1320 per week?	<input type="checkbox"/> YES <input type="checkbox"/> NO
2. Does this employee perform work that is directly related to the running of the County of Glenn, a department, agency, or sub-department of the County? Consider the following factors and definitions when determining whether an employee performs administrative duties: <ul style="list-style-type: none"> • Administrative operations of the business include advising management, planning, negotiating, representing the County, purchasing, promoting sales, and business research and control. • These activities frequently include: tax, finance, accounting, audit, insurance, quality control, purchasing, advertising, marketing, research, safety and health, personnel management, employee benefits, labor relations, public relations, and government relations. • Administrative duties do not include routine or structured tasks such as bookkeeping, data tabulation, or clerical duties. 	<input type="checkbox"/> YES <input type="checkbox"/> NO
3. Does the employee customarily and regularly exercise discretion and independent judgment related to management policies or the general business operations of the County or a department of the County? (Discretion and independent judgment involve comparing and evaluating possible courses of action and making a decision after considering various possibilities.)	<input type="checkbox"/> YES <input type="checkbox"/> NO

If the answer to any of these questions is “no”, then the employee is non-exempt and must be paid in accordance with the Fair Labor Standards Act (FLSA).

Do you recommend that this position be exempt from the overtime provisions of the Fair Labor Standards Act?

YES NO

If the answer is “Yes”, please provide justification below:

COMPUTER

To be classified as an exempt computer employee, an employee must be paid an hourly rate of \$56.97 or \$118,657.43 annual or higher; hold a position where primary position duties require work in computer systems analysis, computer programming, software engineering or similarly skilled work in the computer field.

Table with 5 rows of questions and YES/NO checkboxes. Questions cover salary requirements and primary duties related to systems analysis, design, and development.

If the answer to any of these questions is "no", then the employee is non-exempt and must be paid in accordance with the Fair Labor Standards Act (FLSA).

Do you recommend that this position be exempt from the overtime provisions of the Fair Labor Standards Act?

YES NO

If the answer is "Yes", please provide justification below:

Empty rectangular box for providing justification.

PROFESSIONAL - Learned or Creative

To be classified as an FLSA exempt Learned or Creative Professional employee, the employee must be paid a weekly salary of \$1320 or higher; hold a position with duties requiring advanced or very specialized education and training and that require the exercise of discretion and judgment, or; consist of work requiring invention, imagination or talent in a recognized field of artistic or creative endeavor.

1. Does the employee receive a salary of at least \$1320 per week?	<input type="checkbox"/> YES <input type="checkbox"/> NO
2. Does the employee’s primary duty meet all of the following requirements for a “learned” professional? <ul style="list-style-type: none"> • The employee performs work requiring advanced knowledge, defined as work which is predominantly intellectual in character. • The work requires the consistent exercise of discretion and judgment. • The advanced knowledge must be in a field of science or learning. • The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction. 	<input type="checkbox"/> YES <input type="checkbox"/> NO
3. Does the employee’s primary duty qualify for a “creative” professional because it requires invention, imagination, originality, or talent in a recognized field of artistic or creative endeavor? <ul style="list-style-type: none"> • The exemption of the creative professional is highly dependent on the degree of invention, originality or talent that is exercised by the employee. As such, the exemption has to be done on a case-by-case basis (rather than by the job classification). • The work that is performed typically has to be highly conceptual where only a concept may be the starting point and must require a high degree of originality. • The creative professional exemption generally applies to actors, musicians, composers, painters, essayists, and screenwriters. 	<input type="checkbox"/> YES <input type="checkbox"/> NO

If the answer to questions number 1 and 2 or 1 and 3 is “no”, then the employee is non-exempt and must be paid in accordance with the Fair Labor Standards Act (FLSA).

Do you recommend that this position be exempt from the overtime provisions of the Fair Labor Standards Act?

YES NO

If the answer is “Yes”, please provide justification below:

FLSA EXEMPT STATUS QUESTIONS AND CONSIDERATIONS:

How many hours per week does the employee regularly work?	_____ HRS/WK
What are the primary duties of the position? <i>(Primary duty means the principal, main, major, or most important duties that an employee performs.)</i> <u>DUTIES:</u>	
How much time does the employee spend performing <u>exempt</u> work? <i>(NOTE: Under California's duties test, an employee must spend more than half of their time engaged in exempt duties to qualify for the exemption.)</i>	_____ HRS/WK
Does the job exist mainly for the purpose of performing the exempt duties assigned with this position? <i>(Consider the relative importance of the exempt duties compared with other duties.)</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO
Are there any duties that can be redistributed or reassigned to other employees within the department? <i>If so, identify the duties that can be reassigned and the classification that can absorb the duties.</i> <u>DUTIES:</u> <u>REASSIGNED TO:</u>	<input type="checkbox"/> YES <input type="checkbox"/> NO
Does the department have an overtime budget?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Does the employee have a County issued cell phone or receive a phone stipend?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Does the employee check their work email or answer phone calls outside of their regular work schedule? <i>If so, approximately how many hours a week are regularly spent checking emails or answering phone calls outside of their regular work schedule?</i> _____ HRS/WK	<input type="checkbox"/> YES <input type="checkbox"/> NO
Consider how much supervision the employee receives and independence they have in performing their duties and establishing the relative priorities of their tasks.	<input type="checkbox"/> General <input type="checkbox"/> Limited <input type="checkbox"/> Independent

FLSA EXEMPT STATUS RECOMMENDATION:

Employee Name	Classification Title
Department	Salary
Division	<input type="checkbox"/> Full-Time <input type="checkbox"/> Part-Time

Recommended Exemption Status for Classification:	If Exempt, applicable Exemption Category:
<input type="checkbox"/> Exempt <input type="checkbox"/> Non-Exempt	<input type="checkbox"/> Executive exemption <input type="checkbox"/> Administrative exemption <input type="checkbox"/> Computer exemption <input type="checkbox"/> Professional exemption

Option 1: No Change Necessary

After evaluation, no change to pay, duties, hours or FLSA status is necessary. Employee meets both the Duties and Salary Threshold Test.

Option 2: Raise Salary

After evaluation, employee meets the exempt duties test and regularly works more than 40 hours per week. Employees' salary does not meet the Salary Threshold Test and should be increased. After considerable evaluation, the cost to pay overtime on a regular basis exceeds the increased cost to raise the employee's salary.

Salary Recommendation: _____

Option 3: Pay Overtime (*Change to Non-Exempt*)

After evaluation, employee does not meet the exempt duties test and/or the salary threshold test. Position should be non-exempt and eligible for overtime in excess of 40 hours per week.

COMMENTS:

FORM COMPLETED BY:	DATE COMPLETED:
APPROVED BY:	DATE APPROVED:
PERSONNEL DIRECTOR SIGNATURE:	DATE APPROVED: