



**LEAGUE of
MINNESOTA
CITIES**

INFORMATION MEMO

Fair Labor Standards Act: Determining Exempt vs. Non-Exempt Status

Learn how to determine which employees are covered (non-exempt employees) and which employees are not covered (exempt employees) under the Fair Labor Standards Act. Understand the two tests (salary test and duties test) that qualify an employee as exempt and become familiar with general definitions and guidelines of this law.

RELEVANT LINKS:

[29 U.S.C. § 201-219.](#)
See LMC information memos [An Overview of the Fair Labor Standards Act \(FLSA\)](#), and [Police and Fire Employees and the Fair Labor Standards Act \(FLSA\)](#).

[Minn. R. Ch. 5200.](#)
[Minn. Stat. § 177.25.](#)
[Minn. Stat. ch. 181.](#)

[29 C.F.R. § 541.700\(a\).](#)

Dep't of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

I. Coverage

The federal Fair Labor Standards Act (FLSA) became law in 1938 and requires, among other things, that cities compensate covered employees at the rate of time-and-one-half for hours worked over 40 in one work week as well as maintain employee wage records. In Minnesota, the primary statute governing minimum wage, overtime and recordkeeping is the Minnesota Fair Labor Standards Act (MLFSA). In general, an employer must follow the law which provides a greater benefit to the employee. In this memo you will learn which employees are covered (non-exempt) employees and which are not covered (exempt) employees. However, police and fire department employees have some unique exemptions discussed elsewhere.

All cities are covered by the FLSA, but some employees are “exempt” from the overtime provisions of the act. To be “exempt,” employees must meet both of two separate tests:

- A duties test. Whether the employee’s primary duty meets the definition of the particular exemption.
- A salary level test. Since 1938, the DOL has increased the salary levels many times- in 1940, 1949, 1958, 1963, 1970, 1975, 2004, and 2019. Additionally, on April 26, 2024, the DOL published a final rule raising the minimum salary requirements for FLSA's white collar exemptions, but on November 15, 2024, a federal District Court in Texas struck down the U.S. Department of Labor's final rule. As a result of the court's decision to vacate and set aside the DOL's final rule and pending litigation, the minimum salary threshold is temporarily reset back to the 2019 rule’s minimum salary level of \$684 per week, or \$35,568 per year. Inherent to this level test is a salary basis test requiring an employee to be paid a predetermined and fixed salary “that is not subject to reduction because of variations in the quality or quantity of work.”

Non-exempt employees must be paid overtime for all hours worked over 40 in one work week; while exempt employees do not earn overtime.

This material is provided as general information and is not a substitute for legal advice. Consult your attorney for advice concerning specific situations.

RELEVANT LINKS:

Dep't of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

[29 U.S.C. § 213](#).

[29 C.F.R. § 541.100](#).

See Appendix A flow chart, “[Executive Exemption under FLSA](#)”.

Dep't of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

[29 C.F.R. § 541.100\(a\)](#).

[29 C.F.R. § 541.701](#).

[29 C.F.R. § 541.102](#).

Being “salaried” does not mean the same thing as being “exempt.”

With a few exceptions (e.g., doctors, lawyers), any employee who does not earn \$684 per week is not considered exempt.

II. Duties test

There are generally four types of exemptions used by cities.

Employees must meet the criteria outlined in one of the following four exemptions (executive, administrative, professional, and computer) in order to meet the “duties” test and be considered exempt. There are additional special considerations for performing a combination of exempt duties and for highly compensated individuals.

A. Executive duties

Executive employees must:

- Be paid at least \$684 per week on a salary basis (equivalent to \$35,568/annually).
- “Customarily and regularly” supervise two or more employees (at least 80 hours’ worth of employee work per week). The regulations define “customarily and regularly” as a “frequency greater than occasional but ...less than constant.” “Tasks or work performed ‘customarily and regularly’ includes work normally and recurrently performed every workweek; it does not include isolated or one-time tasks.”
- Have the authority to hire or fire other employees or have their recommendations on hiring/firing, advancement, promotion, or other change of status decisions be given “particular weight.”

“Managing” includes spending approximately 50 percent of work time on management activities such as:

- Interviewing, selecting, and training employees.
- Setting and adjusting employee rates of pay and hours of work.
- Directing employee work.
- Evaluating employee performance.
- Handling employee complaints/grievances.

RELEVANT LINKS:

[29 C.F.R. § 541.103.](#)

[29 C.F.R. § 541.105.](#)

See section IV-B.

[29 C.F.R. § 541.200.](#)
[29 C.F.R. § 541.201\(a\).](#)

See Appendix B flow chart, “Administrative Exemption under FLSA”.
Dep’t of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

- Disciplining employees.
- Planning work and determining techniques.
- Determining materials, supplies, equipment, and tools to be used.
- Planning and controlling the budget.
- Providing for employee safety.

“Department or subdivision” means a unit with permanent status and a continuing function. For example, in a larger city, there may be separate subdivisions within the public works department for “streets,” “utilities,” and “parks,” and these subdivisions may meet the definition of a “department or subdivision” under the FLSA regulations. However, “department or subdivision” does not mean a group of employees assigned from time to time to work as a team on a specific job or project.

“Particular weight” refers to the requirement that a certain amount of consideration be given to an employee’s recommendations if that employee’s position is to meet the executive exemption. The following questions are used to determine “particular weight”:

- Is it part of the employee’s job duties to make hiring/firing/job change recommendations?
- How often does the employee make such recommendations?
- How often are the employee’s recommendations taken (vs. overridden) by the council or higher management?

An employee can still meet the executive exemption duties test if he or she sometimes performs non-exempt work (e.g., the labor or production work of the employees he or she supervises). However, the employee’s “primary duty” must be management.

B. Administrative duties

The administrative exemption is meant to apply to employees who have the primary duty of performing office or non-manual work directly related to the management or general business operations of the employer (the city). Administrative employees must:

- Be paid at least \$684 per week on a salary basis (equivalent to \$35,568/annually).

RELEVANT LINKS:

[29 C.F.R. § 541.202\(a\).](#)

The office or non-manual work must require the exercise of discretion and independent judgment on significant matters. Discretion and independent judgment involves comparing and evaluating possible courses of conduct, and action in decision making, which is the opposite of routine work.

“Matters of significance” are defined as the “level of importance or consequence of the work performed.”

[29 C.F.R. § 541.201.](#)

If the employee’s primary duty is to administer the business affairs of a city, the employee is likely an “administrator.” If the employee’s primary duty is providing the goods/services of the organization, the employee is likely a “production” employee. Work performed in areas such as finance, accounting, insurance, purchasing, human resources, computer network, internet, and database administration is likely to be seen as administering the business affairs of the city.

[29 C.F.R. § 541.202.](#)

To determine whether an employee exercises discretion and independent judgment on significant matters, the city should ask these questions:

- Does the employee have authority to formulate, interpret, or implement management policies?
- Does the employee carry out major assignments and perform work that affects business operations to a substantial degree?
- Does the employee have authority to commit the city in matters with a significant financial impact?
- Does the employee have authority to waive or deviate from established policies and procedures without prior approval?
- Does the employee have authority to negotiate and bind the company on significant matters?
- Does the employee provide expert advice to management?
- Is the employee involved in planning long- or short-term business objectives?
- Does the employee investigate and resolve important matters for management?
- Does the employee handle complaints, arbitrate disputes, or resolve grievances?

The more “yes” answers to the above questions, the more likely the employee would be considered exempt under the administrative exemption.

[29 C.F.R. § 541.202\(c\).](#)

An employee can still qualify for the administrative exemption even if his or her decisions or recommendations are reviewed at a higher level and

RELEVANT LINKS:

[29 C.F.R. § 541.300.](#)

See Appendix C flow chart, “Professional Exemption under FLSA”.

Dep’t of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

[29 C.F.R. § 541.301.](#)

Dep’t of Labor, Wage & Hour Div., [Fact Sheet 17D: Exemption for Professional Employees Under the Fair Labor Standards Act \(FLSA\)](#).
[29 C.F.R. § 541.303.](#)
[29 C.F.R. § 541.304.](#)

[29 C.F.R. § 541.302.](#)

occasionally revised or reversed.

C. Professional exemption

Professional employees must:

- Be paid at least \$684 per week on a salary basis (equivalent to \$35,568/annually).
- Primarily perform work that requires knowledge of an advanced type in a field of science or learning (“learned professionals”), or work requiring invention, imagination, originality, or talent in a recognized artistic or creative field (“creative professionals”).

In general, to meet the “learned professional” definition, the employee must do work that is mostly intellectual and requires the consistent exercise of discretion and judgment (not routine mental, manual, mechanical, or physical work). The employee must use the advanced knowledge to analyze, interpret, or make deductions from varying facts or circumstances. Advanced knowledge cannot be obtained at the high school level.

Lawyers, doctors, accountants (but not accounting clerks or bookkeepers), and engineers are examples of professionals that are likely to meet the requirements of this exemption. Occupations that can be performed with only the general knowledge of an academic degree in any field are not likely to qualify under this exemption. Nor are occupations in which the employees generally learn “on-the-job” rather than by obtaining an advanced degree.

Keep in mind the salary basis test does not apply to bona fide teachers, doctors, or lawyers.

To qualify for the “creative professionals” exemption, the employee must perform work in fields such as music, writing, acting, and graphic arts. These must be determined on a case-by-case basis; cities may want to contact the League or work with a consultant/attorney in determining these exemptions.

D. Computer exemption

While Minnesota law also exempts anyone employed in a bona fide executive, administrative, or professional capacity from overtime pay requirements, the state does not exempt computer systems analysts, programmers, software engineers, or other similarly skilled workers from

RELEVANT LINKS:

[29 C.F.R. § 541.400.](#)

See Appendix D flow chart, “Computer Exemption under FLSA”.
Dep’t of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).
[29 C.F.R. § 541.600\(d\)](#).

[29 C.F.R. § 541.708.](#)
Dep’t of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

[29 C.F.R. § 541.601.](#)

Dep’t of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

its minimum wage or overtime requirements like Federal law does.

Thus, assuming the computer employee does not meet the other exemptions (executive, administrative or professional), that employee in Minnesota would be eligible for minimum wage as well as overtime pay.

For reference, under federal FLSA computer employees must meet the following tests:

- Be paid at least \$684 per week on a salary basis or at least \$27.63/hour if paid on an hourly basis (equivalent to \$35,568/annually).
- Perform work in the area of computer systems analysis, computer programming, or computer software engineering.

Have a primary duty consisting of:

- Using systems analysis techniques and procedures to determine hardware, software, or system-functional specifications.
- Designing, developing, documenting, analyzing, creating, testing, or modifying computer systems or programs based on and related to user or system design specifications.
- Designing, documenting, testing, creating, or modifying computer programs related to machine operating systems.
- A combination of the above duties requiring the same level of skills.

E. Combination exemption

Employees who perform a combination of various types of exempt duties may qualify for exemption if the exempt duties, taken altogether, comprise the employee’s primary duty. However, the employee must still be paid at least \$684 per week (equivalent to \$35,568/annually).

F. Highly compensated employees

In 2004, the DOL created an HCE (Highly Compensated Employees) test for certain highly compensated employees based on the “rationale that employees who earn at least a certain amount annually- an amount substantially higher than the annual equivalent of the weekly standard salary level- will almost invariably pass the standard duties test.”

RELEVANT LINKS:

Dep't of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

[29 C.F.R. § 541.602\(a\)](#).

Dep't of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

[29 C.F.R. § 541.602\(b\)](#).

[29 C.F.R. § 541.602\(b\) \(5\)](#).

[29 C.F.R. § 541.710\(a\)](#).

Thus, this test serves as a streamlined alternative for very highly compensated employees based on the rationale “a very high level of compensation is a strong indicator of an employee’s exempt status, thus eliminating the need for a detailed duties analysis.” As outlined in the regulations, to be exempt under the HCE test, an employee must earn at least \$107,432/year, of which at least \$684 per week (the standard salary level) must be paid on a salary or fee basis the employee customarily and regularly performs at least one of the exempt duties or responsibilities of an executive, administrative, or professional employee.

This HCE test applies only to employees whose primary duty includes performing office or non-manual work.

III. Salary basis

To be compensated on a salary basis, the employee:

- Must receive a predetermined full amount of pay each pay period, without regard to the number of days or hours worked. The employee must be paid at least \$684 per week (equivalent to \$35,568/annually).
- Cannot be paid by the hour.
- Cannot be subject to deductions from pay based on quality or quantity of work.
- Must receive the full salary for any week in which any work is performed.

Deductions from the weekly salary can be made when:

- The employee is absent for a day or more for personal reasons unrelated to illness or injury.
- The employer imposes penalties for a major safety violation (e.g., suspension without pay). The suspension must be for a violation of workplace conduct rules and be imposed pursuant to a written policy, applying to all employees.
- No work is performed in that week.

Public-sector employers who have a personal leave and sick leave system that employees must use for partial-day absences due to personal reasons or illness/injury can make deductions for these partial-day absences when:

- Accrued leave is exhausted, and the employee takes a partial or full day off.

RELEVANT LINKS:

[29 C.F.R. § 541.710\(b\).](#)

[29 C.F.R § 541.604\(a\).](#)

[29 C.F.R. § 541.602\(b\)\(3\).](#)

Dep't of Labor, Wage & Hour Div., [Earnings Thresholds for FLSA Exemptions](#).

[29 C.F. R. § 541.603\(d\).](#)

[Overtime and Compensatory Time](#), LMC Model Policy.

- The employee did not request paid leave, or the paid leave was denied, but the employee still takes the time off as unpaid leave (partial or full day).
- The employee requests the use of unpaid leave (partial or full day off).

Deductions from the pay of an exempt employee of a public agency for absences due to budget-required leave-without-pay programs shall not disqualify the employee from being paid “on a salary basis” except in the workweek in which the budget-required leave without pay occurs and for which the employee’s pay is accordingly reduced.

A city may pay an exempt employee extra compensation for additional hours worked beyond the person’s normal work schedule. Paying the extra compensation, on any basis, even time-and-one-half, does not change the employee’s designation as an exempt employee, assuming that the position has met both the salary and duties tests.

The city may not dock an exempt employee’s wages for an absence due to jury duty, attendance as a subpoenaed witness, or for a temporary military leave. However, if the city does not provide paid time for these situations, the only “penalty” is that the employee will not be considered exempt for the week in which the absence occurs; in most of these situations, the employee is unlikely to work overtime.

The city also may offset from paid time any amount paid to the employee for the service.

Part-time employees must meet the same requirements as full-time employees to be exempt, including the requirement to be paid at least \$684/week (equivalent to \$35,568/annually).

In 2004, the U.S. Department of Labor amended the regulations to provide a “safe harbor” for improper salary deductions. An employer who violates the salary basis test by making an improper deduction in an exempt employee’s paycheck can avoid liability by:

- Maintaining a clearly communicated policy prohibiting improper pay deductions.
- Including a complaint mechanism in the policy.
- Reimbursing employees for the improper pay deduction.
- Making a good faith commitment to comply in the future.

RELEVANT LINKS:

[29 C.F.R. § 541.707.](#)

[29 C.F.R. § 541.700.](#)

IV. General definitions and guidelines

A. Exempt vs. non-exempt work

Exempt work is the work performed by executive, administrative, professional, and computer employees.

The definition of exempt work includes “closely related work” that exempt employees perform. An example of “closely related work” is when the finance director uses computer software to prepare a budget presentation for the city council. While technically this may be a non-exempt duty, it is closely related to his or her exempt duty of preparing the budget. By definition, any work that is not exempt work is non-exempt work.

B. Primary duty

To qualify for any of the above exemptions, an employee’s primary duty must be executive, administrative, professional, or computer work.

Primary duty means the principal, main, major, or most important duty that an employee performs. Factors to consider include:

- The relative importance of the exempt duties compared with other types of duties. (If the job exists mainly for the purpose of performing the exempt duties, it is likely to be considered exempt).
- How much time the employee spends performing exempt work. (Ideally it should be 50 percent or more of the time, but this is not an absolute requirement).
- How much supervision the employee receives and how free the employee is to determine how to spend his or her time. (The more independence and freedom, the more likely it is to be considered exempt).
- The relationship between the employee’s salary and the wages paid to other employees for the kind of non-exempt work performed by the employee. (If the employee’s pay is relatively close to the level of non-exempt workers, this may harm the employee’s chance of being considered exempt).

RELEVANT LINKS:

[29 U.S.C. § 213\(a\)\(3\).](#)

[Minn. Stat. § 177.23, Subd. 7.](#)

[Minn. Stat. § 177.24.](#)
DOL: Wage and Hour Division, [Minimum Wage in Minnesota](#).

[Minn. Stat. § 177.24 subd. 1\(b\).](#)

[Minn. Stat. § 177.24 subd. 1\(b\).](#)

[Minn. Stat. § 177.25.](#)

[29 U.S.C. § 207\(p\)\(2\).](#)

V. Special exemptions

A. Separate seasonal amusement and recreational establishments

Employees working in separate seasonal amusement and recreational establishments are exempt from the federal wage and hour law if the establishment is physically separated from the rest of the city's operations, either by distance or structurally (e.g., a fence). In addition, it must be open no more than seven months of the year, or its average receipts for any six months of the preceding year must not be more than one-third of its average receipts for the other six months of the year.

Even if an exemption applies under the federal wage and hour law, cities must still follow the Minnesota wage and hour laws unless the employee is exempt under state law.

Pursuant to the Minnesota wage and hour law, unless an exemption under state law applies, then as of January 1, 2025, the city will pay the employee \$11.13/hour.

The Minnesota Department of Labor and Industry determines with feedback of stakeholders any appropriate minimum wage increase annually, effective January 1 of the following year. If the position does meet this federal exemption, the following 90-day training wage state law provisions may apply:

- During the first 90-days of training, as of January 1, 2025, employers may pay employees under the age of “90-day training wage” of at least \$9.08/hour, but only for the first 90 consecutive days of employment.
- Importantly, once the 90-day period is up, as of January 1, 2025, those wages must be increased to \$11.13 per hour. In Minnesota, the state FLSA requires employers to pay overtime for all hours worked beyond 48 hours in a workweek unless exempted under Minn. Stat. § 177.23, Subd. 7, whereas the federal FLSA generally mandates overtime pay for hours worked over 40 in a workweek. Thus, unless an exemption under the federal FLSA applies, employers must follow the federal standard and pay overtime after 40 hours worked.

B. Occasional and sporadic employment

Employees who freely choose to work part-time for the city in a different job than their normal job on an occasional and sporadic basis do not need to be paid time-and-one-half for the additional hours if the duties in the two jobs are substantially different.

RELEVANT LINKS:

[29 C.F.R. § 778.602 \(b\).](#)

Dep't of Labor, Wage & Hour Div., [Admin. Ltr. Rul.](#) (Apr. 1, 1985).

C. 1040/2080 Plans for unionized employees

A 1040/2080 plan provides a partial exemption from the FLSA overtime requirement. Such plans are only valid in union environments, and the parameters of the plan must be defined in a collective bargaining agreement. While a 1040/2080 plan provides the employer with increased flexibility, such plans may also present bookkeeping and payroll challenges.

Examples of how overtime might be calculated under a 1040/2080 plan are provided in the regulations.

1. 1040 Plans

Overtime compensation is not required for hours worked over 40 in a workweek if there is an agreement that no employee shall be employed more than 1,040 hours during a period of 26 consecutive weeks.

When such a plan is in place, unionized employees can work an average of 40 hours per workweek (over the 26-week period, for a total of 1,040 hours) without receiving overtime compensation for each hour worked over 40 in a given week.

At the end of the 26-week period, all hours worked over 1,040 must be compensated as overtime at time-and-one-half. In addition, employees must receive overtime for any hours worked in excess of 12 hours in a workday or 56 hours in a workweek.

2. 2080 Plans

This plan is more complicated than the 1040 plan. Employees must be guaranteed at least 1,840 hours of work and may not work more than 2,240 hours in a 52-week period even if they are paid overtime. Exceeding 2,240 hours during the 52 weeks may negate the plan and retroactively entitles employees to overtime compensation for any week in which they worked more than 40 hours.

At the end of the 52 weeks, all hours worked over 2,080 must be compensated as overtime at time-and-one-half. Like the 1040 plan, employees must be paid overtime for hours worked in excess of 12 hours in a workday or 56 hours in a workweek.

To be valid, a 1040/2080 plan must be created as part of a collective bargaining agreement. In addition, the employee representative(s) must be certified as “bona fide” by the National Labor Relations Board (NLRB). While the NLRB does not generally have jurisdiction over public employers, a Wage and Hour Opinion Letter, dated Nov. 1, 1985, advises that the NLRB has the authority to process petitions from unions of

RELEVANT LINKS:

[Minneapolis Office - National Labor Relations Board.](#)

[29 C.F.R. § 778.404.](#)

800.925.1122
651.281.1200
HRbenefits@lmc.org

government employees requesting certification as “bona fide” for the purpose of forming a 1040/2080 plan. Petitions for certification may be filed in the NLRB Regional Office.

D. Belo Plan

The Belo Plan was named after a Supreme Court decision, *Walling v. Belo Corporation* (316 U.S. 624 (1942)) and was given legislative sanction by FLSA amendments. A Belo Plan provides guaranteed compensation that includes a predetermined amount of overtime.

It offers employees with irregular hours of work a set weekly income and enables the employer to anticipate labor costs and payroll calculations.

The U.S. Department of Labor (DOL) notes that few jobs qualify for a Belo Plan as the interpretation of “irregular hours of work” is strictly enforced.

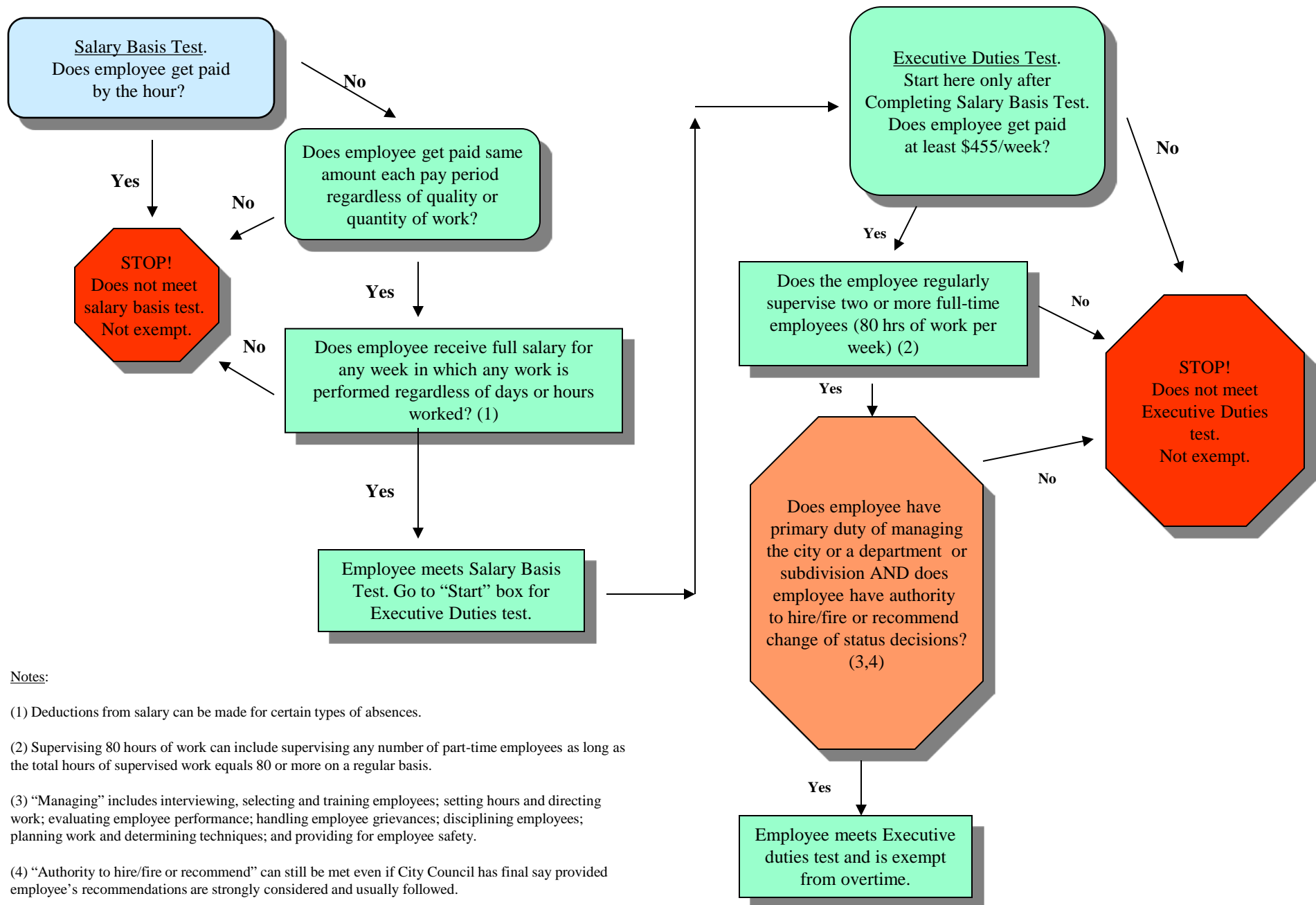
There are a number of requirements for a valid Belo Plan, including the following:

- A specific agreement must be in place between the employer and the employee(s). There is no requirement that the agreement be in writing. However, it is a good practice to put it in writing so as to avoid any ambiguity surrounding the arrangement.
- The employees’ duties must necessitate irregular hours of work. In other words, the irregular hours must be dictated by the work itself, not scheduled by the employer. The employees’ work must fluctuate such that they sometimes work more than 40 hours a week and other times work less than 40 hours a week. If virtually the only work hours that fluctuate are those over 40, the DOL has usually held that the irregular hours requirement is not met.
- The weekly overtime payment must be guaranteed. For example, if the Belo Plan calls for 60 hours of work and the employee works 40 hours, he or she still gets full payment. The employer must pay a premium rate at time-and-one-half for all guaranteed hours over 40, or the Belo Plan will not be valid.
- The number of weekly hours guaranteed cannot exceed 60 hours per week. Any hours worked beyond 60 in any workweek must be compensated at an additional time-and-one-half.

VI. Further assistance

If you have any additional questions, please contact the League’s Human Resources and Benefits Department.

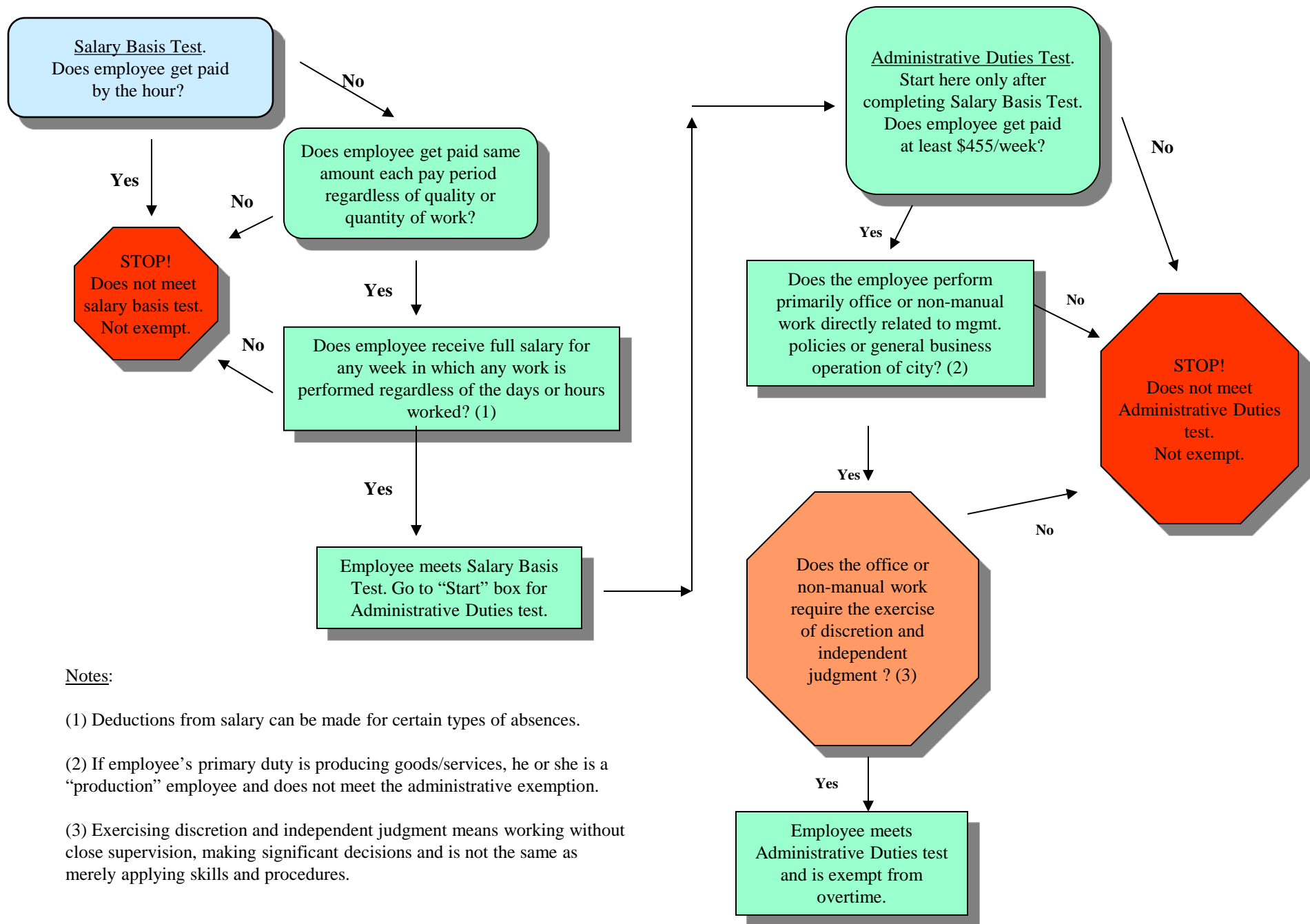
Appendix A: Executive Exemption under FLSA



Notes:

- (1) Deductions from salary can be made for certain types of absences.
- (2) Supervising 80 hours of work can include supervising any number of part-time employees as long as the total hours of supervised work equals 80 or more on a regular basis.
- (3) "Managing" includes interviewing, selecting and training employees; setting hours and directing work; evaluating employee performance; handling employee grievances; disciplining employees; planning work and determining techniques; and providing for employee safety.
- (4) "Authority to hire/fire or recommend" can still be met even if City Council has final say provided employee's recommendations are strongly considered and usually followed.

Appendix B: Administrative Exemption under FLSA



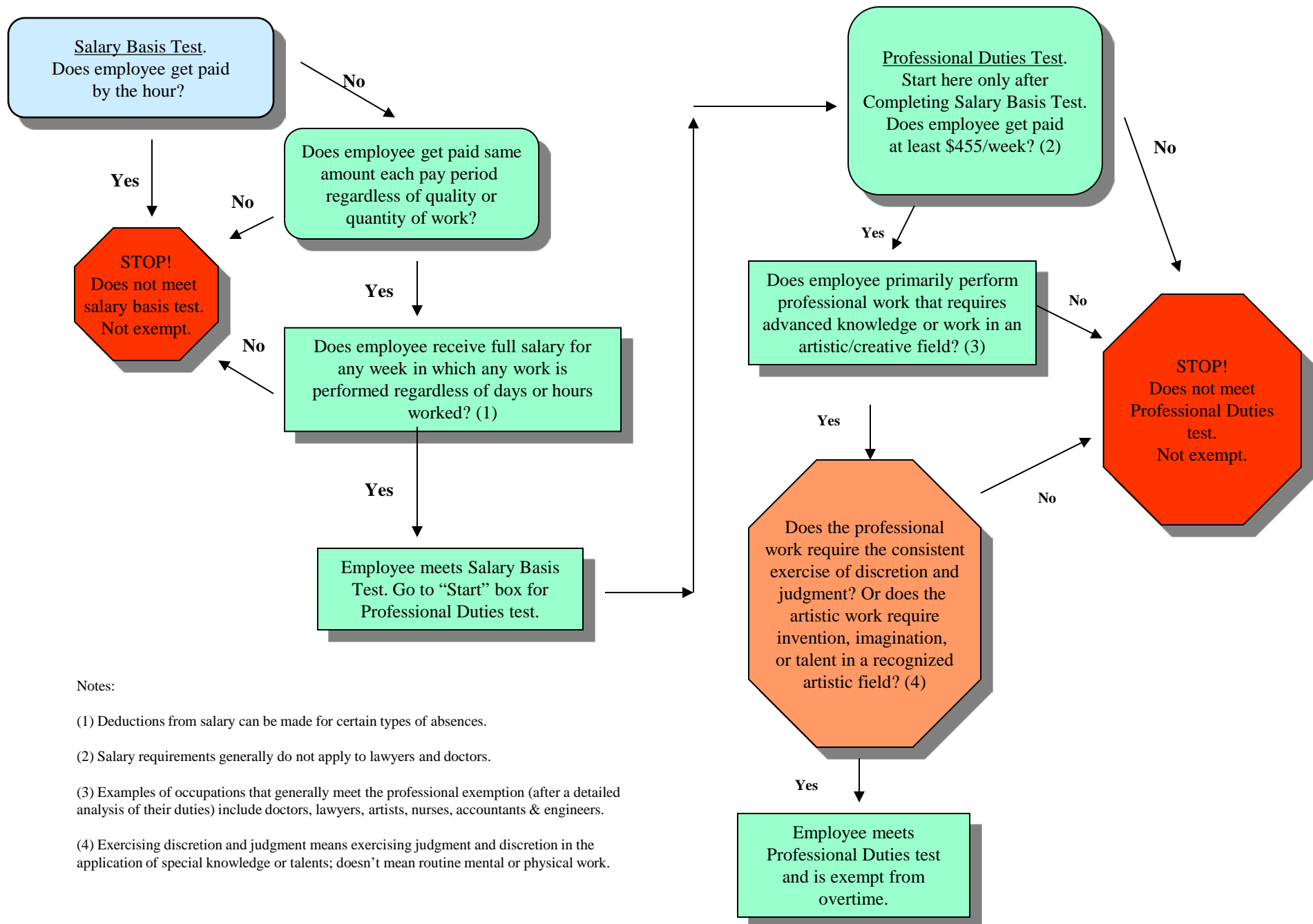
Notes:

(1) Deductions from salary can be made for certain types of absences.

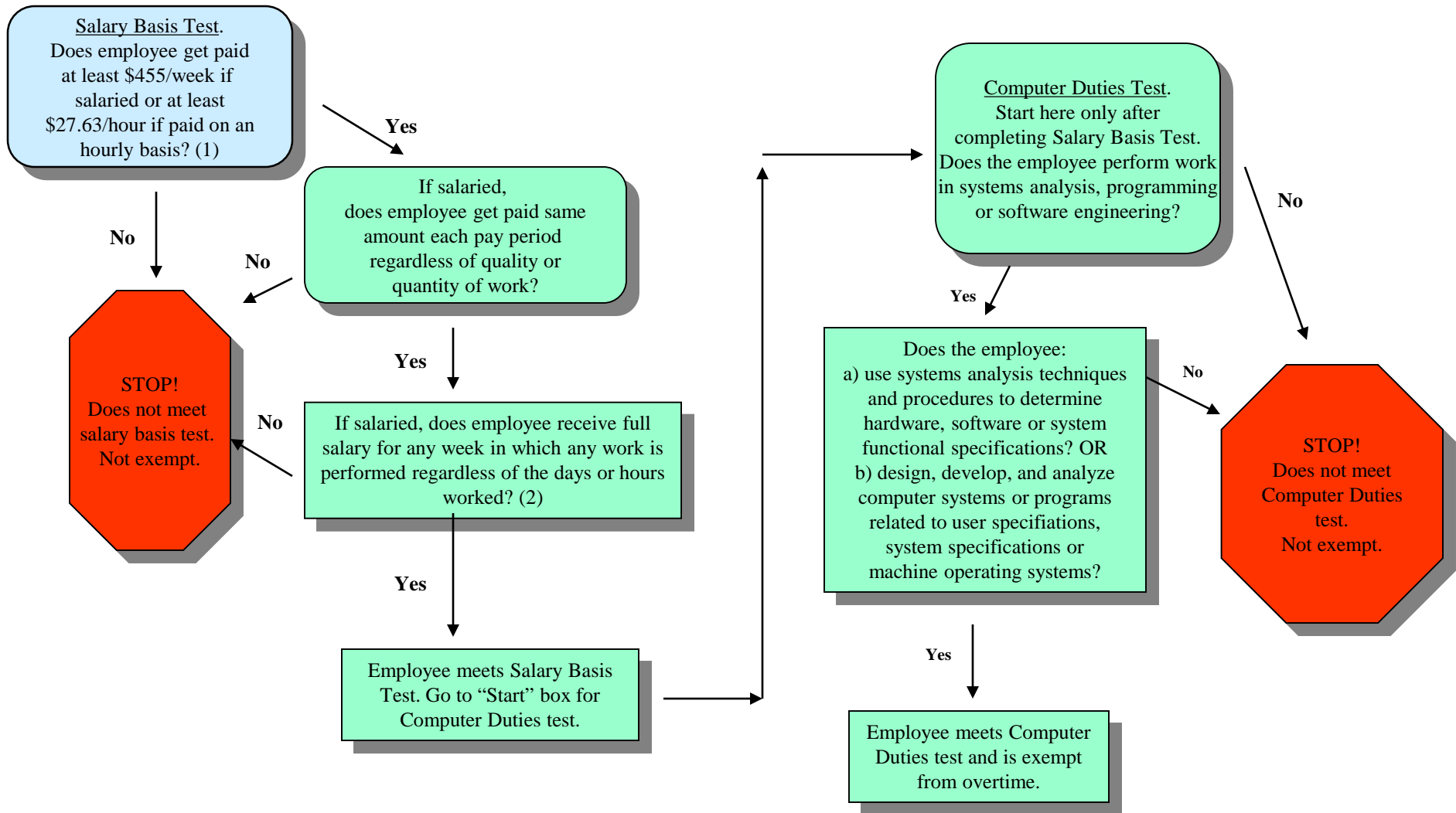
(2) If employee's primary duty is producing goods/services, he or she is a "production" employee and does not meet the administrative exemption.

(3) Exercising discretion and independent judgment means working without close supervision, making significant decisions and is not the same as merely applying skills and procedures.

Appendix C: Professional Exemption under FLSA



Appendix D: Computer Exemption under FLSA**



Notes:

(1) Computer employees can be paid on an hourly basis if paid at least \$27.63 per hour. Otherwise, they must be paid on a salary basis in the same manner as other employees, including the requirement to pay at least \$455/week.

(2) Deductions from salary can be made for certain types of absences.

****** While Minnesota law exempts anyone employed in a bona fide executive, administrative, or professional capacity from overtime pay requirements, the state does not exempt computer systems analysts, programmers, software engineers, or other similarly skilled workers from its overtime requirements like Federal law does. For additional information, please refer to "II-D - Computer Exemption" in the attached memo.