

# Exempt Analysis Worksheet - Executive/Managerial Exemption

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This worksheet is to be used only as a guideline to determine exempt or nonexempt status. The completion of this worksheet does not imply or guarantee that the analysis of the position as exempt will be recognized as accurate by the Division of Labor Standards Enforcement.

\_\_\_\_\_  
Position

\_\_\_\_\_  
Current Employee

\_\_\_\_\_  
Department

\_\_\_\_\_  
Supervisor and Title

\_\_\_\_\_  
Date of Evaluation

\_\_\_\_\_  
Evaluator

An executive is one who is in charge of a unit with permanent status and function and who ordinarily supervises the activities of others. In order for an employee to be exempt as an executive, **all** six of the following tests must be met:

1. Has duties and responsibilities involving the management of the enterprise in which he/she is employed or of a customarily recognized department or subdivision;  
*Describe duties and responsibilities involving the management of the enterprise or of a customarily recognized department or subdivision.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**and**

2. Customarily and regularly directs the work of two or more other employees.  
*List the employees who are customarily and regularly supervised by this employee and their titles.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**and**

3. Has the authority to hire or fire other employees or make suggestions and recommendations, which will be given particular weight, as to the hiring or firing and as to the advancement and promotion or any other change of status of other employees.  
*Does the employee have such authority? \_\_\_\_\_*  
*If the employee does not have such authority, how much weight is given to his/her suggestions and recommendations as to hiring, firing, advancement, promotion or other change of status?*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**and**

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4. Customarily and regularly exercises discretionary powers in the performance of his/her duties.

*Give examples of decision-making responsibilities and the consequences of such decisions to the business or its customers.*

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**and**

5. Earns a monthly salary equivalent to no less than two times the state minimum wage<sup>1</sup> for full-time employment. Based on the state minimum wage of \$16 per hour, an exempt employee must be paid no less than \$5,546.67 per month (\$16 x 2080 hours = \$33,280 times two = \$66,560/year, divided by 12 = \$5,546.67/month).

Monthly Salary: \$ \_\_\_\_\_

**and**

6. Is “primarily engaged” in duties that meet tests 1 through 4 above. “Primarily engaged in” means that more than one-half of the employee's work time must be spent engaged in exempt work, or work that is directly and closely related to exempt work and work which is properly viewed as a means for carrying out exempt functions.

*List the employee's duties and the number of hours required for each:*

<b>Exempt Duties (or closely related)</b>	<b>Number of hours each week</b>	<b>Nonexempt Duties</b>	<b>Number of hours each week</b>
Interviewing employees	___	Performing same kind of work as subordinates	___
Selecting employees	___	Performing any production work which is not part of a supervisory function	___
Training employees	___	Making sales	___
Setting and adjusting pay rates and work hours or recommending same	___	Replenishing stock	___
Directing work	___	Returning stock to shelves (except for supervisory training or demonstration purposes)	___
Keeping production records of subordinates for use in supervision	___	Performing routine clerical duties, such as bookkeeping, cashiering, billing and/or filing, operating business machines	___
Evaluating employees' efficiency and productivity	___	Checking and inspecting goods as a production operation, rather than as a supervisor function	___
Handling employees' complaints	___	Performing maintenance work	___
Disciplining employees	___	<b>Other:</b> _____	___
Planning work	___	_____	___
Determining work	___	_____	___

<sup>1</sup>Effective April 1, 2024, the statewide minimum wage for workers working in a limited-service restaurant that is part of a national brand of more than 60 establishments (“fast food worker”) will be \$20 per hour. If you have any exempt fast food workers working in restaurants, you must pay a monthly salary equivalent to no less than two times the fast food worker minimum wage.

Effective June 1, 2024, the statewide minimum wage for workers in most health care facilities (“health care workers”) will exceed the standard statewide minimum wage. The minimum wage rate for health care workers will depend upon the facility the worker works at. Under these new rates, exempt employees must earn a monthly salary equivalent to either two times the standard statewide minimum wage or 1.5 times the health care worker minimum wage rate, whichever is greater.

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Exempt Duties (or closely related)	Number of hours each week	Nonexempt Duties	Number of hours each week
Distributing work	_____	_____	_____
Deciding on types of merchandise, materials, supplies, machinery or tools	_____	_____	_____
Controlling flow and distribution of merchandise, materials and supplies	_____	_____	_____
Providing for safety of employees and property	_____	_____	_____
<b>Other:</b> _____	_____	_____	_____
_____	_____	_____	_____

**Hours Summary:**

1. Total number of weekly hours worked \_\_\_\_\_
2. Total number of weekly exempt hours worked \_\_\_\_\_
3. Exempt hours as a percentage of the total hours \_\_\_\_\_ %  
(Divide total exempt hours by total hours worked)

The analyzed position will be **nonexempt** when **any one** of the following occurs:

1. The percentage of exempt duties is less than 50 percent;
2. The monthly compensation is less than two times the state minimum wage for full time employment; **or**
3. The employee does not meet tests 1-6 on this Worksheet.