FLSA
Fair Labor Standards Act
Recordkeeping and Pay Calculations
Diana Cecil, SPHR, SHRM-SCP
Senior TAC HR Consultant
2018
Disclaimer

This training is designed to provide general information about the subject matter covered. Neither TAC nor the trainers are engaged in rendering legal advice. If you need legal advice, TAC recommends that you seek the services of a competent attorney who is familiar with your specific situation.
Fair Labor Standards Act (FLSA)

• Requires proper wage payment, including minimum wage and overtime

• Requires employees to properly complete timesheets
The FLSA does six things:

<table>
<thead>
<tr>
<th>Sets minimum wage</th>
<th>Establishes overtime pay requirements</th>
<th>Sets recordkeeping requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sets equal pay for equal work</td>
<td>Restricts child labor – restrictions for 14-15 and 16-17 year olds</td>
<td>Provides nursing mothers breaks</td>
</tr>
</tbody>
</table>
The FLSA does not require:

- Vacation, holiday, sick or severance pay
- Meal or rest periods (except nursing mothers)
- Premium pay for weekends or holidays
- No daily overtime is required
- Pay raises or fringe benefits
- Discharge notices or immediate discharge pay
- Limits to number of hours worked (except for under the age of 16)
Employees must be paid at least minimum wage ($7.25 hr) for all hours worked

- Includes all time spent in the service of employer
- On call time may or may not be time worked – Freedom Test - 29 C.F.R. 553.221
- Having a county vehicle and county radio is not working
- Being at home with the understanding you may be called out again is not working
Hours Worked

For law enforcement: Pre-duty or Post-Duty activities that are an integral part of the employees principal activity:

Reports, washing car, taking care of police dog 29 C.F.R. 553.221

Training, lectures, meetings 29 C.F.R. 553.226

Attendance outside of normal work hours which is required for your certification is not compensable hours

Meals and rest periods (20 min.) 29 C.F.R. 553.223
Employee Classifications

Non-Exempt
- Subject to overtime provisions of the FLSA

Exempt
- Overtime provisions of the FLSA do not apply

Elected officials are not defined as employees under the Act
Some partial exemptions for law enforcement include:

- Small Department
- 207(k) Exemption
Employers may use any timekeeping method they choose, but it **MUST** be accurate and complete for each non-exempt employee.

Records must be kept at the place of employment or central records office and open for DOL inspection.

Records must be kept for at least 3 years.

**Recording Keeping Requirements**

29 C.F.R. 516
To be compliant with DOL

- Keep a complete and accurate record of all hours worked – **Actual Start and Stop Times**
- Pay all overtime hours at
  - 1 1/2 times employee’s regular rate; or
  - 1 1/2 comp time rate
FLSA - Overtime

Overtime includes all hours actually worked over 40 in the workweek (exceptions under law enforcement)

- Daily overtime is not required
- Dual employment counts time from both jobs
- Workweeks cannot be averaged
- Paid leave is not counted as hours worked
DOL Definition: Non-exempt employees must be paid overtime pay at no less than one and one-half times the employee’s **regular rate** of pay for hours worked in excess of 40 in a workweek.

*Counties may use Comp time, however, when employee leaves Comp time must be paid at Regular Rate.*
DOL Definition: The regular rate on which overtime pay is calculated includes remuneration (or pay) for employment, and certain payments made in the form of goods or facilities customarily furnished by the employer. The regular rate does not include certain payments excluded by the FLSA.
FLSA – Regular Rate

It’s the employees hourly rate plus the required inclusions.
• Examples of inclusions in the Regular Rate:
  • On-call pay
  • Longevity pay
  • Contest prizes
  • Paid lunch – not associated with travel
Examples of inclusions in the Regular Rate:

- Salary
- Shift Differentials
- Hazardous duty pay
- Sick leave buy back
FLSA – Regular Rate

Examples of exclusions from the Regular Rate:

• Absences such as vacation, illness bereavement, jury leave
• Payments for unused vacation leave
Examples of exclusions from the Regular Rate:

- Holiday pay (must be equivalent to regular earnings)
- Premium Pay (where time is already compensated at 1.5)
Examples of exclusions from the Regular Rate:

- Idle time beyond employer control – weather conditions
- Meal expenses
- Call-back premiums
Examples of exclusions from the Regular Rate:

• Travel expenses
• Reasonable uniform allowances
• Payments for use of comp time
• Mileage reimbursement
FLSA – Regular Rate

Regular rates and overtime pay must be calculated prior to making any deductions from pay.

Examples:
- Retirement
- Deferred Compensation
Calculating the Regular Rate

Overtime pay must be calculated at the "Regular Rate" – not the hourly rate.

Regular Rate – The hourly rate PLUS other forms of compensation received by the employee.
Overtime Formula Definitions

Basic Hourly Rate = BHR
Weekly Salary = WS
Bi-Weekly Salary = BWS
Hours Included in Salary = HIS
Straight Time Pay = STP
Hours Included in Salary = HIS
Overtime Formula Definitions

Hours Worked up to 40 = HW40
Total Compensation = TC
Additional Compensation = AC
Regular Rate = RR
Overtime Pay = OTP
Overtime Hours Worked = OTHW
Overtime Formula Definitions

Other Hours Pay = OHP
Other Non-Overtime Hours = ONOH
Total Pay = TP
Other = O

Hours Included in Salary for Work Period = HISWP
Overtime Formula Definitions

Hours Worked up to included in Work Period = HWIWP

Weighted Average Basic Hourly Rate = WABHR

Total Hours Regularly Scheduled = THRS
Overtime Formula Definitions

Total Hours Worked in Period = THWP

All Hours Worked Per Week = AHWPW

Weeks in Period = WIP

Overtime Hours Worked in Period = OTHWP
Sue Earns $20 per hour. Last week she actually worked 48 hours.
Basic Weekly Overtime Sample

BHR = $20.00

STP = $20.00 \times 40 = $800.00

TC = $800.00 + 0 = $800.00

RR = $800.00 / 40 = $20.00

OTP = $20.00 \times 1.5 \times 8 = $240.00

TP = $800.00 + 240.00 = $1040.00
Bill earns $20 per hour. Last week he actually worked 48 hours. He receives $40.00 longevity each week. He receives a $25.00 uniform allowance weekly.
Basic Weekly Overtime Sample

BHR = $20.00

STP = $20.00 \times 40 = $800.00

TC = $800.00 + 40 = $840.00

RR = $840.00 / 40 = $21.00

OTP = $21.00 \times 1.5 \times 8 = $252.00

TP = $840.00 + 252.00 + 25.00 = $1117.00
Basic 14-Day Overtime Sample

Joe earns $860.00 each 14 day – 86 hour work period. His salary covers all 86 hours. Last 14 day work period Joe actually worked 90 hours. Joe gets $43 longevity each work period.
Basic 14-Day Overtime Sample

**BHR** = $860.00 / 86 = $10.00

**STP** = $10.00 × 86 = $860.00

**TC** = $860.00 + 43 = $903.00

**RR** = $903.00 / 86 = $10.50

**OTP** = $10.50 × 1.5 × 4 = $63.00

**TP** = $903.00 + $63.00 = $966.00
Sue works two jobs for the county.

Job #1 - $20.00 hourly – 30 hours

Job #2 - $7.25 hourly – 15 hours

She receives overtime weekly. Use the weighted average to determine her weekly pay. She actually worked 45 hours this week as shown above.
Weighted Average Sample

Job #1 = $20.00 x 30 = $600.00

Job #2 = $7.25 x 15 = $108.75

Weighted Average BHR =

$600.00 + $108.75 / 45 = $15.73
Weighted Average Sample

\[
\text{STP} = 15.73 \times 40 = 629.20
\]

\[
\text{TC} = 629.20 + 0 = 629.20
\]

\[
\text{RR} = \frac{629.20}{40} = 15.73
\]

\[
\text{OTP} = 15.73 \times 1.5 \times 5 = 117.98
\]

\[
\text{TP} = 629.20 + 117.98 = 747.18
\]
Exercises

Do the problems as assigned to your table. Be prepared to discuss your answers.
**Problem #1- Answer**

**Basic Hourly Rate (BHR)**

\[
BHR = $10.50
\]

**Straight Time Pay (STP)**

\[
STP = BHR \times HW40 = $10.50 \times 40 = $420.00
\]

**Total Comp (TC)**

\[
TC = STP + AC = $420.00 + $0 = $420.00
\]

**Regular Rate (RR)**

\[
RR = TC / HW40 = $420.00 / 40 = $10.50
\]

**Overtime Pay (OTP)**

\[
OTP = RR \times OT \times OTHW = $10.50 \times 1.5 \times 5 = $78.75
\]

**Other Hours Pay (OHP)**

\[
OHP = 4 \times BHR = 4 \times $10.50 = $42.00
\]

**Total Pay (TP)**

\[
TP = TC + OTP + OHP + Mileage Reimburse = $420.00 + $78.75 + $42.00 + $15.00 = $555.75
\]

**Assumptions:**
- Non-Exempt Employee
- Paid Comp Time Taken at Hourly Rate
- Auto Reimbursement is not included in Regular Rate
**Problem #2 - Answer**

<table>
<thead>
<tr>
<th>Equation</th>
<th>Calculation</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>$\text{BHR} = \frac{$960.00}{\text{BWS}} \div \text{HISWP} = $12.00$</td>
<td>Basic Hourly Rate</td>
<td>$\text{BHR}$</td>
</tr>
<tr>
<td>$\text{STP} = \text{BHR} \times \text{HWIWP} = $960.00$</td>
<td>Straight Time Pay</td>
<td>$\text{STP}$</td>
</tr>
<tr>
<td>$\text{TC} = \text{STP} + \text{AC} = $985.00$</td>
<td>Total Comp</td>
<td>$\text{TC}$</td>
</tr>
<tr>
<td>$\text{RR} = \frac{\text{TC}}{\text{HWIWP}} = $12.31$</td>
<td>Regular Rate</td>
<td>$\text{RR}$</td>
</tr>
<tr>
<td>$\text{OTP} = \text{RR} \times 1.5 \times 3 = $55.40$</td>
<td>Overtime Pay</td>
<td>$\text{OTP}$</td>
</tr>
<tr>
<td>$\text{OHP} = \text{Sick Hours Included in Salary}$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$\text{TP} = \text{TC} + \text{OTP} + \text{Reimburse} = $1047.90$</td>
<td>Total Pay</td>
<td>$\text{TP}$</td>
</tr>
</tbody>
</table>

**PAY BEFORE DEDUCTIONS WILL EQUAL** = $\$1047.90$

**Assumptions:**
- Non-Exempt employee covered under 207(k) exemption
- Sick Hours included in salary
- Longevity was included in Regular Rate
**Problem #3 - Answer**

<table>
<thead>
<tr>
<th>Description</th>
<th>Calculation</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BHR</strong> Basic Hourly Rate</td>
<td>$946.00 / 86</td>
<td>$11.00 BHR</td>
</tr>
<tr>
<td><strong>STP</strong> Straight Time Pay</td>
<td>$11.00 x 86</td>
<td>$946.00 STP</td>
</tr>
<tr>
<td><strong>TC</strong> Total Comp</td>
<td>$946.00 + $50 + $43.50 (.50 x 87)</td>
<td>$1039.50 TC</td>
</tr>
<tr>
<td><strong>RR</strong> Regular Rate</td>
<td>$1039.50 / 86</td>
<td>$12.09 RR</td>
</tr>
<tr>
<td><strong>OTP</strong> Overtime Pay</td>
<td>$12.09 x 1.5 x 1</td>
<td>$18.14 OTP</td>
</tr>
<tr>
<td><strong>OHP</strong> Overtime Hours Pay</td>
<td>$8 x $11.00</td>
<td>$88.00 OHP</td>
</tr>
<tr>
<td><strong>TP</strong> Total Pay</td>
<td>$1039.50 + $18.14 + $88.00 + $50.00</td>
<td>$1195.64 TP</td>
</tr>
</tbody>
</table>

**PAY BEFORE DEDUCTIONS WILL EQUAL** = **$1195.64**

*Uniform Allowance Not Included in Regular Rate
Incentive and Shift Differential Included in Regular Rate
Shift Differential Not Paid on Vacation Hours*
## Problem #4 - Answer

<table>
<thead>
<tr>
<th>Calculation</th>
<th>Formula</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BHR</strong></td>
<td>Basic Hourly Rate</td>
<td>$15.00</td>
</tr>
<tr>
<td>$1200.00 / 80</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>STP</strong></td>
<td>Straight Time Pay</td>
<td>$1200.00</td>
</tr>
<tr>
<td>$15.00 x 80</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TC</strong></td>
<td>Total Comp</td>
<td>$1340.00</td>
</tr>
<tr>
<td>$1200.00 + $100 + $40.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>RR</strong></td>
<td>Regular Rate</td>
<td>$16.75</td>
</tr>
<tr>
<td>$1340.00 / 80</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OTP</strong></td>
<td>Overtime Pay</td>
<td>$50.25</td>
</tr>
<tr>
<td>$16.75 x 1.5 x 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OHP</strong></td>
<td>Other Hours Pay</td>
<td>$90.00</td>
</tr>
<tr>
<td>6 x $15.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TP</strong></td>
<td>Total Pay</td>
<td>$1515.25</td>
</tr>
<tr>
<td>$1340.00 + $50.25 + $90.00 + $35.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PAY BEFORE DEDUCTIONS WILL EQUAL** = $1515.25

**Assumptions:**
- Non-Exempt employee covered under 207(k) exemption
- Paid Hours between 80 and 86 at Budgeted Hourly Rate
- Uniform Allowance Not Included in Regular Rate
- On-Call and Longevity Included in Regular Rate
**Problem #5 - Answer**

**Weight Average Assumption Used**

**Average Hourly Rate (Weighted Average)**

Job #1 MD = $10.00 x 25 = $250.00  
Job #2 RB  = $ 7.25 x 13 = $ 94.25

Weighted Average BHR = $250.00 + $94.25 = $344.25 / 38 Hrs = $9.06

<table>
<thead>
<tr>
<th></th>
<th>Job 1</th>
<th>Job 2</th>
<th>THRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>STP = Straight Time</td>
<td>$9.06</td>
<td></td>
<td></td>
</tr>
<tr>
<td>WABHR</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>x 40</td>
<td></td>
<td></td>
<td>$362.40</td>
</tr>
<tr>
<td>HW40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TC = Total Compensation</td>
<td>$362.40 + 0</td>
<td>$362.40</td>
<td></td>
</tr>
<tr>
<td>STP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AC</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RR = Regular Rate</td>
<td>$362.40 / 40</td>
<td>$9.06</td>
<td></td>
</tr>
<tr>
<td>TC</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HW40</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

OTP = Overtime Pay  
$9.06 x 1.5 x 4 = $54.36

TP = Total Pay  
$362.40 + $54.36 = $416.76

PAY BEFORE DEDUCTIONS WILL EQUAL = $416.76

Assumptions: Non-Exempt Employee  
Weighted Average was used to calculate OT rate
Problem #6 - Answer

\[
\text{THWP} = \frac{42 \times 52}{52} = 2184
\]

\[
\text{RR} = \frac{\$1500.00}{2184} = \$0.69
\]

\[
\text{OTP} = 0.69 \times 0.5 \times (2 \times 52) = \$35.88
\]

\[
\text{TP} = 1500.00 + 35.88 + 1120.00 = \$2655.88
\]

**PAY BEFORE DEDUCTIONS WILL EQUAL = $2655.88**

**Assumptions:**
- Non-Exempt Employee
- Vacation payout is not included in overtime calculation but is included on check
QUESTIONS?
Disclaimer

This training is designed to provide general information about the subject matter covered. Neither TAC nor the trainers are engaged in rendering legal advice. If you need legal advice, TAC recommends that you seek the services of a competent attorney who is familiar with your specific situation.
Northwest
- Michele Arseneau
- 512-461-1667
- michelea@county.org

Northeast
- Diana Cecil
- 512-924-6360
- dianac@county.org

Southeast
- Mary Ann Saenz-Thompson
- 512-921-9056
- maryanns@county.org

Southwest
- Rollie Ford
- 512-680-1994
- rollief@county.org
OVERTIME CALCULATION FORMULA’S

BASIC WEEKLY OVERTIME

Basic Hourly Rate = Weekly Salary/Hours Included in Salary

Straight Compensation = Basic Hourly Rate x Hours Worked up to 40

Total Compensation = Straight Compensation + Additional Compensation

Regular Rate = Total Compensation/Hours Worked up to 40

Overtime Pay = Regular Rate x 1.5 x Overtime Hours Worked

Other Pay = Other Non-Overtime Hours x Basic Hourly Rate

Total Pay = Total Compensation + Overtime Pay + Other

BASIC 14 DAY WORK PERIOD OVERTIME

Basic Hourly Rate = Bi-Weekly Salary/Hours Included Salary for Work Period

Straight Compensation = Basic Hourly Rate x Hours Worked up to Included for Work Period

Total Compensation = Straight Compensation + Additional Compensation

Regular Rate = Total Compensation/ Hours Worked up to Included for Work Period

Overtime Pay = Regular Rate x 1.5 x Overtime Hours Worked

Other Pay = Other Non-Overtime Hours x Basic Hourly Rate

Total Pay = Total Compensation + Overtime Pay + Other Pay + Other

ADDITIONAL COMPENSATION: MONTHLY, QUARTERLY OR ANNUALLY

Total Hours Worked in Period = All Hours Worked Per Week x Weeks in Period

Regular Rate = Total Longevity Pay/Total Hours Worked in Period

Overtime Pay = Regular Rate x ½ x Overtime Hours Worked in Period

Total Pay = Additional Comp + Overtime Pay
When you make assumptions, you need to document your assumptions.

1. Sue is paid weekly. Sue works in the R&B Department as a Runner/Driver.
   - She earns $10.50 per hour.
   - Her mileage reimbursement is $15.00
   - She took 4 hours of comp time this pay period.
   - She actually worked 45 hours.

   Calculate her pay for this pay period:

<table>
<thead>
<tr>
<th>BHR</th>
<th>SC</th>
<th>TC</th>
<th>RR</th>
<th>OT</th>
<th>OH</th>
<th>TP</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10.50</td>
<td>$10.50 \times 40 = $420.00</td>
<td>$420.00 + 0 = $420.00</td>
<td>$420.00 \div 40 = $10.50</td>
<td>$10.50 \times 1.5 \times 5 = $78.75</td>
<td>4 \times 10.50 = $42.00</td>
<td>$420.00 + 78.75 + 42.00 + 15.00 = $555.75</td>
</tr>
</tbody>
</table>

   **PAY BEFORE DEDUCTIONS WILL EQUAL = $555.75**

   Assumptions: Non-Exempt Employee
   - Paid Comp Time Taken at Hourly Rate
   - Auto Reimbursement is not included in Regular Rate
2. Stan is paid bi-weekly. Stan works in the Auditors Office as an Accounting Clerk. 
   - He is paid on a salary basis. His bi-weekly salary is $960.00.
   - Week 1 – He actually worked 43 hours.
   - Week 2 – He actually worked 37 hours.
   - He took 3 hours of sick in week 2.
   - His mileage reimbursement was $7.50.
   - He also has longevity of $25.00 Bi-Weekly
   - He actually worked a total of 80 hours for the pay period.

Calculate his pay for this pay period:

\[
\text{(BHR)} = \frac{960.00}{80} = 12.00
\]

Basic Hourly Rate       Bi-Weekly Hours Included   Basic Hourly Rate

\[
\text{(SC)} = 12.00 \times 80 = 960.00
\]

Straight Basic Hourly Rate   (HW) Hours Included   Straight Basic Rate

\[
\text{TC} = 960.00 + 25 = 985.00
\]

Total Comp SC (AC) Additional Comp

\[
\text{RR} = \frac{985.00}{00} = 12.31
\]

Regular Rate Total Hours Worked Up to 80 Regular Rate

\[
\text{OT} = 12.31 \times 1.5 \times 3 = 55.40
\]

Overtime Pay Rate Multiplier Overtime Hours Worked Overtime Pay

\[
\text{TP} = 985.00 + 55.40 + 7.50 = 1047.90
\]

Total Pay Overtime Pay Mileage Reimbursement Total Pay

PAY BEFORE DEDUCTIONS WILL EQUAL = $1047.90

Assumptions: Non-Exempt employee covered under 207(k) exemption
Sick Hours included in salary
Longevity was included in Regular Rate
3. Jim is paid bi-weekly. Jim is a jailer for the County. His county has adopted the 207(k) exemption. The policy states that the salary covers all hours worked up to 86 hours in a 14 day work period.

- His salary is $946.00 per 14 day work period.
- He took 8 hours of vacation this work period.
- He also receives a $25.00 uniform allowance weekly.
- He also receives bi-lingual incentive pay of $25.00 weekly.
- He receives an additional shift differential of $.50 per hour.
- He actually worked 87 hours this work period.

Calculate his pay for this work period.

\[
\text{(BHR)} = \frac{946.00}{86} = 11.00
\]

Basic Bi-Weekly (HW) Hours Included Basic Hourly Rate

\[
\text{(SC)} = 11.00 \times 86 = 946.00
\]

Straight Basic (HW) Hours Included Straight Hourly Rate

\[
\text{TC} = 946.00 + 50 + 43.50 = 1039.50
\]

Total SC (AC) Additional Total Comp

\[
\text{RR} = \frac{1039.50}{86} = 12.09
\]

Regular Total Hours Worked Regular Rate

\[
\text{OT} = 12.09 \times 1.5 \times 1 = 18.14
\]

Overtime Regular OT (OTH) Overtime Pay

\[
\text{OH} = 8 \times 11.00 = 88.00
\]

Non-OT Hours Basic Hourly Rate Other Comp

\[
\text{TP} = 1039.50 + 18.14 + 88.00 + 50.00 = 1195.64
\]

Total Overtime Other Uniform Total Pay Comp Pay Comp Allowance Pay

PAY BEFORE DEDUCTIONS WILL EQUAL = $1195.64
4. Sally is paid bi-weekly. Sally is a deputy for the county. Her county has adopted the 207(k) exemption. The policy states that the salary covers up to 80 hours worked in a 14 day work period and the hours between 80 and 86 are paid at her budgeted hourly rate.

- She is paid $1200.00 per 14 day work period.
- Her uniform allowance is $35.00 for the work period.
- Her on-call pay is $50.00 weekly.
- Her longevity pay is $20.00 weekly.
- She actually worked 88 hours this work period.

Calculate Sally's pay for this work period.

\[
\begin{align*}
\text{(BHR)} &= \frac{1200.00}{80} = 15.00 \\
\text{Basic Bi-Weekly} & \quad \text{(HW) Hours Included} \\
\text{Hourly Rate} & \quad \text{Salary} \\
\text{(SC)} &= 15.00 \times 80 = 1200.00 \\
\text{Straight Basic} & \quad \text{(HW) Hours Included} \\
\text{Comp Hourly Rate} & \quad \text{In Salary} \\
\text{TC} &= 1200.00 + 100 + 40.00 = 1340.00 \\
\text{Total SC} & \quad \text{(AC) Additional} \\
\text{Comp Comp} & \quad \text{Comp} \\
\text{RR} &= \frac{1340.00}{80} = 16.75 \\
\text{Regular Total} & \quad \text{Hours Worked} \\
\text{Rate Comp} & \quad \text{Up to Included} \\
\text{OT} &= 16.75 \times 1.5 \times 2 = 50.25 \\
\text{Overtime Regular} & \quad \text{OT Multiplier} \\
\text{Pay Rate} & \quad \text{Overtime Hours Worked} \\
\text{OH} &= 6 \times 15.00 = 90.00 \\
\text{Non-OT Hours Basic Hourly Rate} & \quad \text{Other Comp} \\
\text{TP} &= 1340.00 + 50.25 + 90.00 + 35.00 = 1515.25 \\
\text{Total Total} & \quad \text{Overtime Other Uniform Total} \\
\text{Pay Pay Comp Allowance Pay} \\
\end{align*}
\]

**PAY BEFORE DEDUCTIONS WILL EQUAL = $1515.25**

Assumptions:
- Non-Exempt employee covered under 207(k) exemption
- Paid Hours between 80 and 86 at Budgeted Hourly Rate
- Uniform Allowance Not Included in Regular Rate
- On-Call and Longevity Included in Regular Rate
5. Nick is paid weekly. Nick works two jobs for the County. One job is 25 hours per week in the Maintenance Department as a Janitor. The other job is 13 hours per week for Road and Bridge as a parts runner.
   - He earns $10.00 per hour in the Maintenance Department.
   - He earns $7.25 per hour in the Road and Bridge Department.
   - He actually worked 44 hours last week.

Calculate his pay for this week.

**Weight Average Assumption Used**

**Average Hourly Rate (Weighted Average)**

\[
\text{MD} = \$10.00 \times 25 = \$250.00 \\
\text{RB} = \$7.25 \times 13 = \$94.25
\]

Weighted Average RR = $250.00 + $94.25 = $344.25 / 38 Hrs = $9.06

<table>
<thead>
<tr>
<th>ST</th>
<th>Hours</th>
<th>Rate</th>
<th>Total Comp</th>
</tr>
</thead>
<tbody>
<tr>
<td>44</td>
<td>$9.06</td>
<td>$398.64</td>
<td>$398.64</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OT</th>
<th>Regular Rate</th>
<th>One Half Hours</th>
<th>Overtime Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9.06</td>
<td>.5</td>
<td>4</td>
<td>$18.12</td>
</tr>
</tbody>
</table>

TP = $398.64 + $18.12 = $416.76

**PAY BEFORE DEDUCTIONS WILL EQUAL = $416.76**

Assumptions: Non-Exempt Employee
Weighted Average was used to calculate OT rate
6. Geri works in the District Clerk's Office as a Clerk 3. Her county allows employees to sell back two weeks of vacation per year that is unused.
   - She earns $14.00 per hour.
   - During the previous 12 months she actually worked 42 hours per week.
   - She is selling back 2 weeks vacation payable on longevity check.
   - On Dec. 31, Geri is eligible for a $1,500 longevity payment based on her years of service.

   Calculate what she will be paid on this longevity check.

   \[ 42 \text{ Hrs} \times 52 \text{ Weeks} = 2184 \text{ Hours Actually Worked} \]

   \[
   \text{RR} = \frac{$1500.00}{2184} = \$.6868 = \$.69
   \]

   \[
   \text{OT Pay} = \$.69 \times .5 \times (2 \times 52) = \$35.88
   \]

   \[
   \text{Vacation Pay} = $1120.00
   \]

   \[
   \text{Total Pay} = $1500.00 + $35.88 + $1120.00
   \]

   Total Pay = $2655.88

   **PAY BEFORE DEDUCTIONS WILL EQUAL** = $2655.88

Assumptions: Non-Exempt Employee

Vacation payout is not included in overtime calculation.
FLSA Calculating Overtime Exercises

When you make assumptions, you need to document your assumptions.

1. Sue is paid weekly. Sue works in the R&B Department as a Runner/Driver.
   - She earns $10.50 per hour.
   - Her mileage reimbursement is $15.00
   - She took 4 hours of comp time this pay period.
   - She actually worked 45 hours.

   Calculate her pay for this pay period:

2. Stan is paid bi-weekly. Stan works in the Auditors Office as an Accounting Clerk.
   - He is paid on a salary basis. His bi-weekly salary is $960.00.
   - Week 1 – He actually worked 43 hours.
   - Week 2 – He actually worked 37 hours.
   - He took 3 hours of sick in week 2.
   - His mileage reimbursement was $7.50.
   - He also has longevity of $25.00 Bi-Weekly
   - He actually worked a total of 80 hours for the pay period.

   Calculate his pay for this pay period:
3. Jim is paid bi-weekly. Jim is a jailer for the County. His county has adopted the 207(k) exemption. The policy states that the salary covers all hours worked up to 86 hours in a 14 day work period.
   - His salary is $946.00 per 14 day work period.
   - He took 8 hours of vacation this work period.
   - He also receives a $25.00 uniform allowance weekly. (Accountable Plan)
   - He also receives bi-lingual incentive pay of $25.00 weekly.
   - He receives an additional shift differential of $.50 per hour.
   - He actually worked 87 hours this work period.

Calculate his pay for this work period.

4. Sally is paid bi-weekly. Sally is a deputy for the county. Her county has adopted the 207(k) exemption. The policy states that the salary covers up to 80 hours worked in a 14 day work period and the hours between 80 and 86 are paid at her budgeted hourly rate.
   - She is paid $1200.00 per 14 day work period.
   - Her uniform allowance is $35.00 for the work period. (Non-Accountable Plan)
   - Her on-call pay is $50.00 weekly.
   - Her longevity pay is $20.00 weekly.
   - She actually worked 88 hours this work period.

Calculate Sally’s pay for this work period.
5. Nick is paid weekly. Nick works two jobs for the County. One job is 25 hours per week in the Maintenance Department as a Janitor. The other job is 13 hours per week for Road and Bridge as a parts runner.
   - He earns $10.00 per hour in the Maintenance Department.
   - He earns $7.25 per hour in the Road and Bridge Department.
   - He actually worked 44 hours last week.

Calculate his pay for this week.

6. Geri works in the District Clerk’s Office as a Clerk 3. Her county allows employees to sell back two weeks of vacation per year that is unused.
   - She earns $14.00 per hour.
   - During the previous 12 months she actually worked 42 hours per week.
   - She is selling back 2 weeks vacation payable on longevity check.
   - On Dec. 31, Geri is eligible for a $1,500 longevity payment based on her years of service.

Calculate what she will be paid on this longevity check.