

EXEMPT ANALYSIS WORKSHEET - ADMINISTRATIVE EXEMPTION

This worksheet is to be used only as a guideline to determine exempt or non-exempt 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 or a court of law.

Position: _____

Department: _____

Current Employee: _____

Supervisor: _____

Title: _____

Evaluator: _____

Date of Evaluation (Month/Day/Year): _____

Many types of employees might qualify under the administrative exemption. An exempt administrator's job duties and salary must meet ALL of the following five tests:

1. Duties and responsibilities involve either:

- (a) The performance of office or non-manual work directly related to management policies or general business operations of the employer or the employer's customers, or
- (b) The performance of functions in the administration of a school system, or educational establishment or institution, or of one of its departments or subdivisions; in work directly related to its academic instruction or training.

Describe office or non-manual work directly related to management policies or general business operations of the employer or the employer's customers:

or

Describe functions in the administration of a school system, or educational establishment or institution, or of one of its departments or subdivisions; in work directly related to its academic instruction or training:

AND

2. Customarily and regularly exercises discretion and independent judgment.

Describe the ways in which the employee customarily and regularly uses discretion and independent judgment:

AND

3. Must be one who:

- (a) regularly and directly assists a proprietor, or an employee employed in a bona fide executive or administrative capacity;
- (b) performs under only general supervision work along specialized or technical lines requiring special training, experience, or knowledge; or
- (c) executes under only general supervision special assignments and tasks.

Describe the tasks assigned to the employee which meet one or more of the above tests:

AND

4. Is "primarily engaged" in duties which meet the above tests. ("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 percentage of time required for each:

Exempt Duties (or directly/closely related)	% of Time	Nonexempt Duties	% of Time
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

AND

5. Earns a monthly salary equivalent to no less than two times the state minimum wage for full-time employment.

Based on the 2026 state minimum wage of \$16.90 per hour, an exempt employee must be paid no less than **\$70,304 per year** ($\$16.90 \times 2 = \$33.80 \times 2080 = \$70,304$). (Different requirements apply to health care and fast food industries.)

Salary: \$ _____