

EXEMPT ANALYSIS WORKSHEET - EXECUTIVE/MANAGERIAL 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.

Position: _____	Department: _____
Current Employee: _____	
Supervisor: _____	Title: _____
Evaluator: _____	Date of Evaluation (Month/Day/Year): _____

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.

Employee	Title
_____	_____
_____	_____
_____	_____
_____	_____

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? Yes No

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

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.

AND

5. 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: \$ _____

AND

6. Is “primarily engaged” in duties which 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:

Exempt Duties (or closely related)	Number of hours each week	Non-Exempt Duties	Number of hours each week
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		Other:	
Planning work			
Determining work			
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			
Other:			

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 **non-exempt** 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.