

EXEMPT ANALYSIS WORKSHEET - PROFESSIONAL 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): _____

In order to be exempt as a professional, the employee must meet tests 1 through 3 below:

1. The employee must either be:

(a) Licensed or certified by the state of California and primarily engaged in the practice of one of the following recognized professions:

<input type="checkbox"/> Law (does not include paralegals)	<input type="checkbox"/> Accounting (Certified Public Accountants, not uncertified accountants)	<input type="checkbox"/> Dentistry (does not include dental hygienists except in very limited circumstances)
<input type="checkbox"/> Teaching	<input type="checkbox"/> Optometry	<input type="checkbox"/> Engineering (includes licensed civil, mechanical, and electrical engineers, but not junior engineers or drafters)
<input type="checkbox"/> Medical (does not include pharmacists or nurses; may include physician assistants)	<input type="checkbox"/> Architecture	

or

(b) Primarily engaged in an occupation commonly recognized as a learned or artistic profession. "Learned or artistic profession" means an employee who is primarily engaged in the performance of: i) Work requiring knowledge of an advanced type in a field or science or learning customarily acquired by a prolonged course of specialized intellectual instruction and study, as distinguished from a general academic education and from an apprenticeship, and from training in the performance of routine mental, manual, or physical processes or work that is an essential part of or necessarily incident to any of the above work; or

ii) Work that is original and creative in character in a recognized field of artistic endeavor (as opposed to work which can be produced by a person endowed with general manual or intellectual ability and training), and the result of which depends primarily on the invention, imagination, or talent of the employee or work that is an essential part of or necessarily incident to any of the above work; and

iii) Work that is predominantly intellectual and varied in character (as opposed to routine mental, manual, mechanical, or physical work) and is of such character that the output produced or the result accomplished cannot be standardized in relation to a given period of time.

Describe occupation that meets the preceding criteria: -

AND

2. Customarily and regularly exercises discretion and independent judgment in the performance of his/her duties.

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

AND

3. 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 certain private school teachers (Labor Code section 515.8), [health care](#) and [fast food](#) industries.)

(Note: An exception exists for licensed physicians & surgeons who must be paid a minimum of \$107.17 per hour effective January 1, 2026.)

Salary: \$ _____