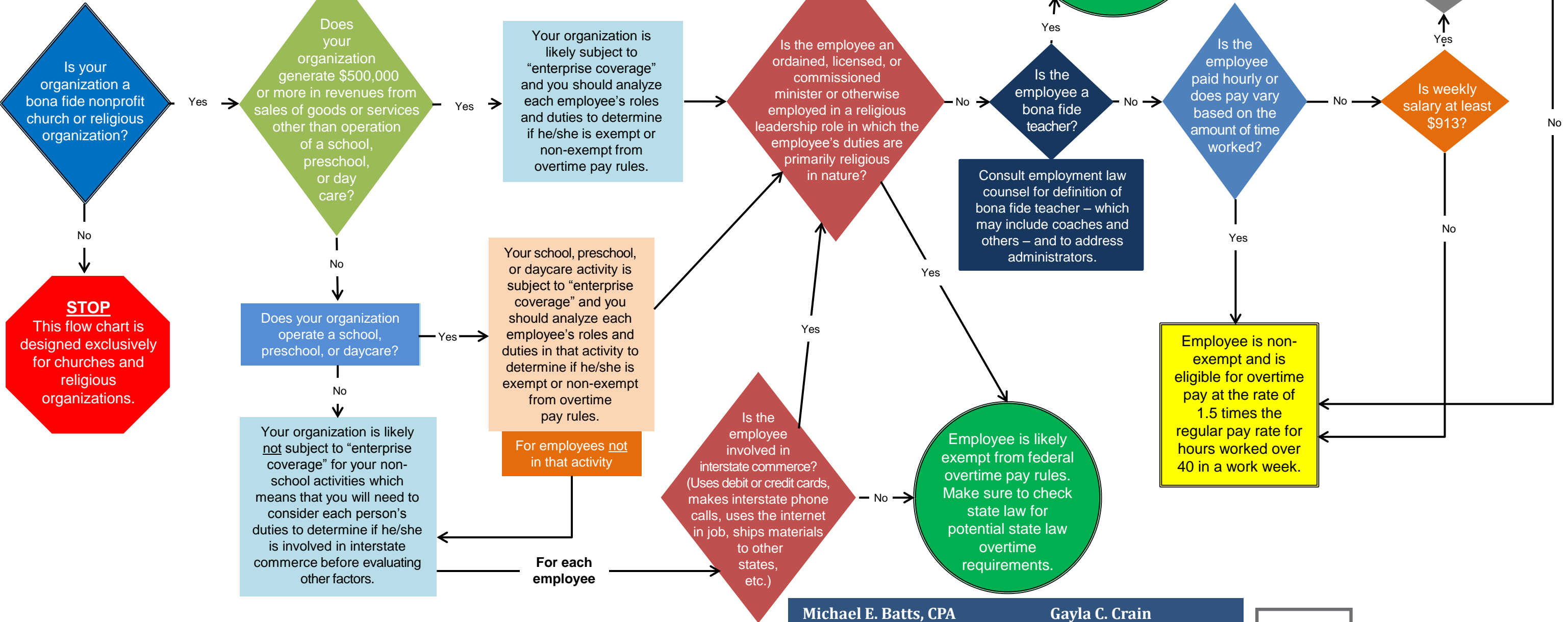


Federal Overtime Pay Applicability – Churches and Religious Organizations

Flowchart for simple analysis for rules effective December 1, 2016. (version 2016.2)

Copyright © Batts Morrison Wales & Lee, P.A. • All rights reserved.

Start Here



Executive

- Primary duty is management of organization
- Must manage the work of two or more employees
- Authority to hire and fire, or makes hiring and firing recommendations that are given serious consideration

Administrative

- Primary duty – office or non-manual work directly related to management of employer
- Must exercise discretion and independent judgment with respect to matters of significance
- Specific examples: human resources managers (make or interpret policy), employees with authority to bind the organization

Professional

- Performance of work requires advanced knowledge in a field of science or learning acquired by a prolonged course of specialized instruction; or
- Job requires invention, originality, or talent in recognized field of artistic endeavor
- Examples: registered nurse, engineer, accountant (not clerks or bookkeepers)

Michael E. Batts, CPA

Managing Partner
Batts Morrison Wales & Lee
batts@nonprofitcpa.com
800.960.0803

Kevin J. Loechl

Principal
Bird Loechl Brittain & McCants, LLC
kloechl@birdlawfirm.com
404.264.9400

Gayla C. Crain

Of Counsel
Gray Reed & McGraw, P.C.
gcrain@grayreed.com
469.320.6172

Sally Wagenmaker

Principal
Wagenmaker & Oberly
sally@wagenmakerlaw.com
312.626.1600



www.NonprofitCPA.com

Chart does not address hospitals, nursing homes, or residential care facilities, to which special rules apply.

Important Notice:

This chart is for limited, simplified informational and educational purposes only and does not constitute legal or professional advice. Further, this chart does not consider all aspects of federal overtime pay rules and does not address state overtime pay rules, which may be more restrictive or otherwise different from the federal rules. This chart is not a substitute for professional advice from qualified legal counsel.