

Exemption	Salary Level Test	Salary Basis Test¹	Duties Test
Executive	<ul style="list-style-type: none"> At least \$684 / week (\$35,568 / year) 	<ul style="list-style-type: none"> At least 90% of the salary level (\$616 / week) must be paid on a "salary" basis Up to 10% (\$68 / week) may be satisfied with nondiscretionary bonuses or incentive payments 	<ul style="list-style-type: none"> The employee's "primary duty" must be that of an exempt executive employee, as described in the "Duties Tests" below.
Administrative	<ul style="list-style-type: none"> At least \$684 / week (\$35,568 / year) "Academic administrative personnel" may qualify with a salary at least equal to the entry salary for teachers at their educational establishment. 	<ul style="list-style-type: none"> At least 90% of the salary level (\$616 / week) must be paid on a "salary" or "fee" basis Up to 10% of the salary level (\$68 / week) may be satisfied with nondiscretionary bonuses or incentive payments 	<ul style="list-style-type: none"> The employee's "primary duty" must be that of an exempt executive employee, as described in the "Duties Tests" below.
Professional	<ul style="list-style-type: none"> At least \$684 / week (\$35,568 / year); Salary level test does not apply to doctors, lawyers, or teachers. 	<ul style="list-style-type: none"> At least 90% of the salary level (\$616 / week) must be paid on a "salary" or "fee" basis Up to 10% of the salary level (\$68 / week) may be satisfied with nondiscretionary bonuses or incentive payments These requirements do not apply for doctors, lawyers, and teachers. 	<ul style="list-style-type: none"> The employee's "primary duty" must be that of an exempt executive employee, as described in the "Duties Tests" below.
Outside Sales	<ul style="list-style-type: none"> Does not apply. 	<ul style="list-style-type: none"> Does not apply. 	<ul style="list-style-type: none"> The employee's "primary duty" must be that of an exempt executive employee, as described in the "Duties Tests" below.
Computer	<ul style="list-style-type: none"> At least \$684 / week (\$35,568 / year), or at least \$27.63 / hour 	<ul style="list-style-type: none"> At least 90% of the salary level (\$616 / week) must be paid on a "salary" or "fee" basis unless the employee is paid on an hourly basis and receives at least \$27.63 / hour. Up to 10% of the salary level (\$68 / week) may be satisfied with nondiscretionary bonuses or incentive payments 	<ul style="list-style-type: none"> The employee's "primary duty" must be that of an exempt executive employee, as described in the "Duties Tests" below.
Highly Compensated Employees	<ul style="list-style-type: none"> \$107,432 per year in total compensation, including payment of at least \$684 / week 	<ul style="list-style-type: none"> 100% of the standard salary level (\$684 / week) must be paid on a "salary" or "fee" basis The remainder of the total annual compensation requirement may be paid in nondiscretionary bonuses or incentive payments (including commissions) 	<ul style="list-style-type: none"> The employee's "primary duty" must be office or non-manual work. Must "customarily and regularly" perform any one or more of the exempt duties or responsibilities of an executive, administrative or professional employee, as described in the "Duties Tests" below.

¹ Note that for simplicity, the DOL is rounding to the nearest whole dollar in this table. This chart does not include the special salary levels applicable to U.S. territories.

Exemption	Duties Test
Executive	<p>To qualify for the executive employee exemption under the standard test, all of the following job duties requirements must be satisfied:</p> <ul style="list-style-type: none"> • The employee’s primary duty must be managing the enterprise in which the employee is employed, or managing a customarily recognized department or subdivision of the enterprise; • The employee must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent (for example, one full-time and two half-time employees are equivalent to two full-time employees); and • The employee must have the authority to hire or fire other employees, or the employee’s suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.
Administrative	<p>To qualify for the administrative employee exemption under the standard test, all of the following duties requirements must be satisfied:</p> <ul style="list-style-type: none"> • The employee’s primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer’s customers; and • The employee’s primary duty must include the exercise of discretion and independent judgment with respect to matters of significance. <p>Academic administrative personnel whose primary duty is performing administrative functions directly related to academic instruction or training in an educational institution, such as principals and vice-principals responsible for the operation of an elementary or secondary school, department heads at institutions of higher education, academic counselors who perform work such as administering school testing programs, assisting students with academic problems, and advising students concerning degree requirements, and others with similar responsibilities, are eligible for a special alternative salary level that does not apply to employees outside of an educational institution. These academic administrative personnel are exempt from the FLSA’s minimum wage and overtime requirements if they are paid at least as much as the entrance salary for teachers at their educational establishment.</p>
Professional	<p>Several different kinds of “professional” employees may qualify for the professional employee exemption. These include “learned professionals,” “creative professionals,” teachers, and employees practicing law or medicine.</p> <p><u>Learned Professionals</u></p> <p>To qualify as a learned professional under the standard test, all of the following duties requirements must be satisfied:</p> <p>The employee’s primary duty must be the performance of work requiring advanced knowledge, defined as work which is predominantly intellectual in character and which includes work requiring the consistent exercise of discretion and judgment;</p> <ul style="list-style-type: none"> • The advanced knowledge must be in a field of science or learning, including law, medicine, theology, accounting, actuarial computation, engineering, architecture, teaching, various types of physical, chemical and biological sciences, pharmacy, and other occupations that have a recognized professional status and are distinguishable from the mechanical arts or skilled trades where the knowledge could be of a fairly advanced type, but is not in a field of science or learning; and • The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction, which means specialized academic training is a standard prerequisite for entry into the profession. <p><u>Creative Professionals</u></p> <p>To qualify for the creative professional employee exemption under the standard test, the employee’s primary duty must be the performance of work requiring invention, imagination, originality, or talent in a recognized field of artistic or creative endeavor. This includes such fields as music, writing, acting, and the graphic arts.</p>

	<p><u>Teachers</u> Teachers are exempt if their primary duty is teaching, tutoring, instructing, or lecturing in the activity of imparting knowledge, and if they are employed and engaged in this activity as a teacher in an educational establishment. Exempt teachers include, but are not limited to, regular academic teachers; kindergarten or nursery school teachers; teachers of gifted or disabled children; teachers of skilled and semi-skilled trades and occupations; teachers engaged in automobile driving instruction; aircraft flight instructors; home economics teachers; and vocal or instrument music teachers.</p> <p><u>Employees Practicing Law or Medicine</u> An employee holding a valid license or certificate permitting the practice of law or medicine is exempt if the employee is actually engaged in such a practice. An employee who holds an academic degree for the general practice of medicine is also exempt if they are engaged in an internship or resident program for the profession.</p>
Outside Sales	<p>To qualify for the outside sales employee exemption, all of the following duties requirements must be satisfied:</p> <ul style="list-style-type: none"> • The employee's primary duty must be making sales or obtaining orders or contracts for services or for the use of facilities for which a consideration will be paid by the client or customer. "Sales" includes any sale, exchange, contract to sell, consignment for sale, shipment for sale, or other disposition. It includes the transfer of title to tangible property, and in certain cases, of tangible and valuable evidences of intangible property; and • The employee must be customarily and regularly engaged away from the employer's place or places of business.
Computer	<p>To qualify for the computer employee exemption, the following duties requirements must be satisfied:</p> <ul style="list-style-type: none"> • The employee must be employed as a computer systems analyst, computer programmer, software engineer or other similarly skilled worker in the computer field; and • The employee's primary duty must consist of: <ul style="list-style-type: none"> 1) The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications; 2) The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on and related to user or system design specifications; 3) The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or 4) A combination of the aforementioned duties, the performance of which requires the same level of skills.
Highly Compensated Employees	<p>An employee with a primary duty of office or non-manual work who meets the HCEs compensation requirements (\$107,432 per year in total annual compensation, with at least \$684 per week on a salary or fee basis) is exempt if the employee customarily and regularly performs at least one of the exempt duties of a bona fide executive, administrative or professional employee, as described in the regulations. An employee who performs such exempt duties only on an isolated or occasional basis will not satisfy this duties requirement.</p>