IMPLEMENTING THE REVISED FEDERAL OVERTIME REGULATIONS
(effective 1/1/2020)

A HANDBOOK:

FOR THE PARISHES AND SCHOOLS OF THE ARCHDIOCESE OF BALTIMORE
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Part I – Summary of the Fair Labor Standards Act and the New Regulations

1) Introduction

Revised regulations have been released by the U.S. Department of Labor (DOL) that will increase the minimum salary requirements for most Exempt employees under the Fair Labor Standards Act (FLSA). The final regulations were published on September 24, 2019, and are effective January 1, 2020. The changes brought about by the new regulations are likely to have a significant impact in parishes and schools of the Archdiocese.

2) Basic Information About the FLSA

The FLSA was enacted in 1938. The Act and its implementing regulations impact tens of thousands of American companies and organizations by establishing, among other matters, the Federal minimum wage, overtime pay requirements, and other workplace compensation matters. Regarding the obligation for payment of overtime, there are two categories of employees identified in the FLSA:

a) Employees covered by the overtime provisions of the FLSA are referred to in the law as Nonexempt employees... these employees generally are paid on an hourly rate basis, and must be paid one and one-half times their regular rate of pay for hours worked in excess of 40 hours in a workweek; and,

b) Employees not covered by the overtime provisions of the FLSA are referred to in the law as Exempt employees... these employees are generally paid on a “salary basis” (as this term is defined in the regulations) and not by the hour.

Nonexempt employees are entitled by the Act to be compensated at a rate of one and one-half times their regular rate for each hour worked in excess of 40 hours in a workweek. Exempt employees are not entitled to overtime pay.

The DOL utilizes a two-step process to determine whether an employee is covered by or exempt from the overtime provisions of the FLSA. These tests must be applied and any changes needed must be made by January 1, 2020.

- Step One – Salary Test
  The Salary Test determines if the position warrants further consideration for exemption.

  - If a position salary does not meet or exceed the new minimum salary requirement, the position is determined Nonexempt and no further review is undertaken.
  - If the position salary meets or exceeds the minimum salary requirement, further review under Step Two must be undertaken.
Step Two – Duties Test

If the Salary Test indicates the annual/weekly salary meets or exceeds the minimum salary requirement, the nature of the work of the employee must be examined to determine if the position qualifies for exemption. The most common exemptions applicable to schools and parishes are the Administrative exemption, the Professional exemption, and the Executive exemption. If one or more of the exemption categories applies to a position with a salary meeting or exceeding the minimum salary requirement, then the position is considered Exempt, i.e., it is not covered by the FLSA overtime rules. Note: Employees who do not meet the Duties Test are Nonexempt, no matter how much they are paid or whether they are paid on a salary or hourly basis.

Details about the application of these exemption criteria are found later in this document. The assistance of the AOB Human Resources staff should be sought when applying the Duties Test for exemption.

3) The Regulatory Changes

The new regulations increase the minimum salary requirement for Exempt positions. The weekly minimum salary of $455 (set in 2004) is increased to $684 and the minimum annual salary is increased from $23,660 to $35,568. THIS IS A SIGNIFICANT CHANGE. Since the new minimum annual salary requirement is greater than the previous salary amount, it is expected that many positions with duties that qualified for exemption under the former minimum salary requirement will not meet the new minimum salary requirement, which will cause them to be reclassified as Nonexempt.

(Note: A 10-month employee who receives the minimum weekly salary during the duty period need not also receive the minimum annual salary to qualify as Exempt.)

There are two options for parishes and schools with respect to employees currently classified as Exempt but whose salaries fall below the new minimum requirements. Those options are:

- Reclassify employees as Nonexempt and pay overtime (time and one half) for any hours worked over 40 hours in a workweek by those employees; OR,
- Increase salaries to at least the new minimum salary level for Exemption. While this is possible in some situations, it is clear that this option is not viable for a large number of the affected positions in our parishes and schools. NOTE: Increasing an employee’s salary above the threshold does not automatically mean an employee is Exempt; the Duties test must then be applied.

4) Significant Change in the Workplace

Our dedicated employees work many hours to contribute to the mission of the Church. We know that parish and school finances will limit the amount of overtime pay affordable under the new regulations. This calls for a major change in the workplace culture in our parishes and schools.
5) **Actions to Be Taken by Parishes and Schools**

- By 1/1/20, parishes and schools will need to apply the Salary Test, reclassify currently **Exempt** positions to **Nonexempt** status if the Salary Test is not met, and calculate the employee’s regular rate of pay. Calculating an employee’s regular hourly rate of pay is accomplished by taking the annual salary and dividing that salary by the number of hours worked in a year.
- Parishes and schools should implement a tracking and accounting method to document employee work hours and leave hours each week. (These records are legally required to be kept and will assist in back pay claims.)
- Parishes and schools should:  
  o Impose approval processes for overtime work to control overtime costs  
  o Prohibit employees from volunteering in their employed positions  
  o Avoid “suffer or permit to work” overtime situations (see below)  
  o Not permit compensatory (“comp”) time in lieu of overtime pay  
  o Utilize staffing and work planning strategies to minimize overtime costs  
  o Consider restrictions on nonexempt employees working from home  
  o Understand how to treat situations when employees have 2 jobs for the same (or different) Archdiocesan employer
- Parishes and schools should communicate with affected employees about reclassification and address any negative perceptions that may arise.

6) **Exceptions**

- **Clergy and religious** who are working in a ministerial capacity are not considered “employees” under the FLSA and therefore are not subject to the overtime rules.
- **Teachers**, including substitute teachers, tutors, and teachers who are not yet certified, are covered by the Professional exemption **regardless of pay level**. This exemption does not apply to teaching assistants/aides. Coaches who work in schools and who spend most of their time teaching student athletes in the rules and fundamentals of their respective sports may also be considered “teachers” and will ordinarily meet the “teacher” exemption.
- Employees whose primary duty is performing **administrative functions directly related to academic instruction** in a school can meet the minimum salary requirement if they are paid a salary at least equal to the entrance salary for teachers at their school.

**NOTE:** While courts have ruled that religious employers can claim the “ministerial exception” as a defense to certain types of claims including discrimination charges, there is no established legal basis indicating whether the ministerial exception would shield religious employers from FLSA claims. This means that many Pastoral Associates, Directors of Liturgy/Music, Directors of Religious Education/Faith Formation, Youth and Young Adult Ministers, and other “ministers” will be reclassified to **Nonexempt** status as of January 1, 2020 because the minimum salary requirement is not met.
Part II – Applying the FLSA and the DOL Regulations

1) Workweek, Work Hours, and Pay

Workweek is an important term for determining obligations to pay overtime. A workweek is a fixed period comprised of seven (7) consecutive 24-hour days established by an employer for pay purposes. The workweek commonly established in parishes and schools is the standard 7-day period from Sunday to Saturday (it may be a different 7-day period.) Workweeks are often the same for all employees, but may differ from employee to employee based on the kind of work they perform. In any event, workweek designations cannot be changed for the sole purpose of avoiding the payment of overtime.

A Pay Period is the normal period of time and cycle established by an employer for paying employees and for payroll-related matters. Most (but not all) Archdiocesan pay periods are biweekly (26 pay periods in a year.) (Under Maryland law, Nonexempt employees must be paid at least every two weeks or twice in a month.) To allow for payroll processing time, pay days do not ordinarily coincide with the end of a pay period.

2) Employee Rights to Overtime Pay

Under the Overtime rules, Nonexempt employees are entitled by law to be paid at a rate of one and one-half times their regular rate for any hours worked in excess of 40 hours in a workweek. There is no adjustment or proration of hours for part-time employees, i.e., to be paid for overtime at the time and one-half hourly rate, they must perform work exceeding 40 hours in a workweek.

Hours of work performed means time an employee spends actually working. This is an important point in the calculation of overtime pay. For instance, when an employee takes vacation on a day he/she is scheduled to work, that time is not counted as hours of work performed for determining overtime. This also applies to non-work situations such as holidays, sick leave, personal leave, emergency building closures, etc.

Regardless of one’s dedication to the mission of the Church, an employee cannot waive his/her right to overtime pay. Employees also may not volunteer their personal time to perform the same or similar work for which they are being compensated, such as working through a paid meal break or after the end of the scheduled work day. Employees can always volunteer to perform activities for the parish or school that are not a part of their job responsibilities. For example, a paid parish receptionist can volunteer as a religious education teacher.

“Suffer or permit overtime” work involves situations where the employer does not direct that overtime work be performed, but is aware that an employee has worked more than 40 hours in a workweek. In this case, the employer incurs an overtime pay obligation.

The rapid growth of technology has made it possible for employees to work from home or other locations under two general types of circumstances:

- Authorized and regularly scheduled days (i.e., “Teleworking” or “Telecommuting”). Teleworking is a scheduled remote working arrangement between employee and supervisor where the employee may perform appropriate work at home or other remote location that does not require the employee’s presence in the normal workplace. Telework is usually scheduled...
with work on the same days/work hours recurring from week to week. OSHA safety rules apply to the alternative worksite; and,

- Incidental unscheduled work conducted at home during non-scheduled work hours. This is best characterized by an employee taking work home from time to time to complete a project, check and respond to emails and voicemails, make conference arrangements, etc.

Many dedicated employees who are currently Exempt have routinely performed some work at home on an unscheduled basis for years. Most of these Exempt employees who will become Nonexempt under the new regulations should not be authorized to choose to work from home or other location. Scanning emails or listening to voicemail for important messages for a few minutes is allowable. However, engaging in such activities for more than a few minutes is considered work time and is compensable under the FLSA.

3) Minimizing Overtime Costs

There are some strategies that will help parishes and schools control the costs of overtime starting on January 1, 2020, when the new regulations take effect:

**Requiring Authorization.** The Archdiocese urges all parishes and schools to provide all of their Nonexempt employees with a written statement of policy regarding overtime. The statement should indicate that overtime work is not allowed without advance permission and should outline the formal process of gaining approval before performing any overtime work. A sample policy statement is attached at Appendix 1.

**Time Shifting.** Parishes and schools sponsor retreats, missions, formation sessions, and other special events that may require Nonexempt staff to work irregular or extended hours, perhaps over several days or a weekend. Most of these types of events are planned far in advance. When it is known that the additional work hours will cause an overtime situation, the employee’s work hours and/or work days for that particular workweek can be adjusted so that overtime pay can be avoided or minimized. For example, an employee who is required to work a full work day on Saturday for a retreat may be instructed not to report to work on another day in the same workweek in order to keep the employee’s hours under 40.

**Time Tracking.** Anticipating many reclassifications of Exempt staff to Nonexempt status on or before January 1, 2020, it is more important than ever for parishes and schools to have a reliable method of tracking and documenting work and leave hours. Back pay claims can go back two or three years and can involve double or greater damages plus legal costs, so accurate documentation of work performed is essential. The Archdiocese urges all parishes and schools to use a timesheet or similar system to track and document employee work and leave hours and to designate a staff member as the parish/school “timekeeper” responsible for work and leave accounting.

The Archdiocesan Human Resources (HR) department has contracted with Ultimate Software to integrate its Ultimate Time Management module with the existing Ultipro system throughout the Archdiocese. This added capability will allow employees to directly input their time and leave information each pay period, which will flow into Ultipro’s payroll processing capacity. The module has been implemented for all employees of Central Services and is being pilot tested in several parishes and schools for full implementation throughout Archdiocesan parishes and schools in the future. In the
interim, HR has designed a paper timesheet (see sample Excel timesheet found at Appendix 2) that can be used for the tracking and documentation of work and leave until the system implementation is completed at each location.

More information and instructional materials will be distributed soon regarding the tracking of work hours and leave.
Part III – Applying the FLSA Regulations to Common Jobs in Parishes and Schools

1) Qualifying for Exemption

Many jobs include a mix of exempt and nonexempt duties. Under the Duties Test, the employee’s “primary duty” must meet the requirements for exemption. Primary duty means the principal, main, major, or most important work that the employee performs. In examining the job duties to determine the primary duty, it is also important to examine the character of the job as a whole.

A good example of a mixed duties job would be a parish school teacher who also provides after school care. After school care is typically considered nonexempt work. Since the employee’s primary duty is teaching (an exempt function) the employee would be classified as exempt.

There are several types of exemptions that may apply to parish or school jobs. Job titles alone are insufficient to establish the exemption; in all cases, the exempt or non-exempt status of an employee must be determined based on whether the salary and duties meet the applicable requirements. Because these situations are complex, please contact your HR Manager in the Archdiocesan Human Resources office before finalizing any determinations for exemption in the following categories:

Executive Exemption – For the executive employee exemption, all of the following must be met:
• As of January 1, 2020, the employee must be compensated at a rate not less than $684 per week or $35,568 per year;
• The employee’s primary duty must be managing the enterprise, or a customarily recognized department or subdivision of the enterprise;
• The employee must direct the work of at least two or more other full-time employees (or their equivalent); and
• The employee must have the authority to hire or fire employees, advance, promote, discipline, evaluate or effect other changes of status of the employees supervised.

Administrative Exemption - For the administrative exemption, all of the following must be met:
• As of January 1, 2020, the employee must be compensated at a rate not less than $684 per week or $35,568 per year;
• 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 includes the exercise of discretion and independent judgment with respect to matters of significance.

Professional Exemption - For the learned professional exemption, all of the following must be met:
• As of January 1, 2020, the employee must be compensated at a rate not less than $684 per week or $35,568 per year;
• 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;
• The advanced knowledge must be in a field of science or learning; and
• The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.
**Computer Employee Exemption** - To qualify for the computer employee exemption, the following tests must be met:

- As of January 1, 2020, the employee must be compensated at a rate not less than $684 per week or $35,568 per year or, if paid on an hourly basis, at a rate not less than $17.10 per hour;
- The employee must be employed as a computer systems analyst, computer programmer, software engineer or other similarly skilled worker in the computer field performing the duties described below;
- The employee’s primary duty must consist of:
  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.

**NOTE:** The computer employee exemption does not include employees engaged in the manufacture or repair of computer hardware and related equipment or whose work is highly dependent upon, or facilitated by, the use of computers and computer software programs (e.g., engineers, drafters and others skilled in computer-aided design software).

2) **Guidance for Specific Jobs Common to Schools and Parishes**

a. **CATHOLIC SCHOOLS**
   i. The FLSA provides some unique exceptions for certain employees of schools that do not apply to the rules governing other organizations:

   As noted above, **Teachers**, including substitute teachers, tutors, and teachers who are not yet certified, are covered by the Professional exemption **regardless of pay level**. This exemption does not apply to teaching assistants/aides. **Coaches** who work in schools and who spend most of their time teaching student athletes in the rules and fundamentals of their respective sports may ordinarily be considered “teachers” and will meet the “teacher” exemption.

   **Principals and Assistant Principals** typically perform administrative functions directly related to instruction or training and will be **Exempt** as long as their salary is at least equal to the entrance salary for teachers in their school. (They may also qualify for the Executive exemption if they meet the new minimum salary requirement.)

   **Academic Counselors** who advise students regarding course selection and degree requirements, assist students with academic problems, or help administer institutional testing programs may be **Exempt** academic administrators provided their salary is at least equal to the entrance salary for teachers in that school.
Other School employees engaged in administrative functions directly related to instruction or training may qualify for exemption as long as their salary is at least equal to the entrance salary for teachers in their school. NOTE: Teaching or Instructional Assistants/Aides do not fall within this category.

ii. The following positions in schools are subject to the rules governing all organizations.

School Business Managers - Business Managers normally meet the Duties Test for the Administrative or Executive exemptions. Assuming the Salary Test is satisfied (i.e., they earn at least $684 per week or $35,568 per year), they would be Exempt.

School Nurses - Registered Nurses (RNs) or Nurses holding a Bachelor’s degree in Nursing (BSN) may be considered for the Professional exemption (assuming they meet the Salary Test). School Nurse positions staffed by Licensed Practical Nurses or other similar health care workers typically would be considered Nonexempt regardless of salary.

School Technology Coordinators/Specialists - After meeting the Salary Test, to be considered Exempt the employee must be primarily engaged in computer systems analysis and programming or other similarly skilled computer-related activity to meet the Computer Employee Exemption.

iii. The following positions in schools have primary duties that would make the position Nonexempt, regardless of salary level, in most instances. NOTE: The assistance of the AOB Human Resources staff should be sought when considering exempting a position listed below.

  - Accounting Clerk/Accounts Payable or Receivable Clerk
  - Administrative Assistant/Secretary
  - Before Care/Daycare/After Care Worker
  - Bookkeeper
  - Cafeteria Worker
  - Custodian/Janitor/Housekeeper/Maintenance Worker
  - Health Room Assistant (includes L.P.N. and Nursing Aides)
  - Instructional/Teaching Assistant or Aide
  - Lunch Room Coordinator/Monitor
  - Office Manager
  - Receptionist
  - Security Guard
  - Screening Coordinator
  - Tuition Coordinator

b. PARISHES

i. The following parish positions are subject to the overtime rules governing all organizations:

  - Directors of Mission or Mission Support, Directors of Religious Education/Faith Formation, Directors of Liturgy/Liturgy and Music, Directors of Evangelization, Directors of Pastorate Operations, Music Ministers, Youth/Youth and Young Adult Ministers, Pastoral Associates, Pastoral Life Directors, and similarly titled positions - Assuming the Salary Test is satisfied, most of these employees would qualify for the Executive or Administrative Exemption.
**Parish Managers/Business Managers** - Assuming the Salary Test is satisfied, most of these employees would qualify for the *Executive or Administrative Exemption*.

As mentioned, the assistance of the Archdiocesan Human Resources Office should be sought when considering exempt/nonexempt classification under the Duties Test.

ii. The following positions in parishes have *primary duties* that would make the position *nonexempt*, regardless of salary level, in most instances. **NOTE:** The assistance of the AOB Human Resources staff should be sought when considering exempting a position listed below.

- Accounting Clerk/Accounts Payable or Receivable Clerk
- Administrative Assistant/Secretary
- Before Care/Daycare/After Care Worker
- Bookkeeper
- Choir Director
- Confirmation Coordinator
- Custodian/Janitor/Housekeeper/Maintenance Worker
- Evangelization Coordinator
- Events Coordinator/Hall Manager
- Organist/Musician (various instruments)
- Receptionist
- Religious Education/Faith Formation Coordinator
- Security Guard
- Screening Coordinator
- Wedding Coordinator
- Youth Coordinator
Part IV – Common Overtime Scenarios

1) **Employees with Multiple Jobs** – Situations where a Nonexempt employee works more than one job within the Archdiocese are particularly challenging.

When an employee holds two (or more) jobs with the same parish or school, or when the employee holds two (or more) jobs with different parishes or schools, further examination of the situation is warranted. The Department of Labor (DOL) refers to some multiple job situations as “joint employment,” that is, all of the employers of an employee are *jointly and severally liable* for compliance with FLSA overtime regulations, regardless of whether the parish and school employers have the same or different FEINs. Depending upon the circumstances, a nonexempt employee working in multiple jobs in a parish and in a parish school will be treated as one employee for the determination of overtime by aggregating the hours worked for each entity, even though any one of the entities do not specifically control and assign work resulting in an overtime pay obligation. In most of these situations, it is up to the entities to work out the particulars of payment of overtime pay.

a. **Examples of multiple jobs**:

- A teacher in a parish school also provides after school care for the parish school after care program. As previously indicated, teachers are exempt regardless of salary level. Conversely, after care workers are typically nonexempt. Since the employee performs exempt and nonexempt work, the primary duty must be identified. In most cases, teaching is the primary duty and the employee would be exempt from FLSA overtime regulations. (See Calculating overtime pay rates below.)

- An employee works as a parish secretary for 25 hours per workweek and as an after care worker in the parish school for 20 hours per week. Both positions are nonexempt. In this example, the employee would be working 45 total hours in a workweek for the same employer, with 5 of the hours worked being overtime work that is compensable at the time and one-half pay rate. (See Calculating overtime pay rates below.)

b. **Calculating overtime pay rates - employees with multiple jobs where hourly rates for each job differ**. Nonexempt employees who work multiple jobs with each job having a different rate of pay must receive overtime pay calculated on the basis of a *weighted average of the two rates*. To calculate the regular hourly rate upon which overtime pay must be based, the earnings from all hourly rates within the week in which the overtime is worked are added together. That total is then divided by the total number of hours worked at all jobs. The result is the “weighted average” regular hourly rate of pay, upon which overtime pay is based.

**Example 1**: a nonexempt maintenance employee regularly works 20 hours per week for the parish and 20 hours per week for the parish school; the school and parish are considered joint employers. The employee works for $18.00 per hour in the parish job, and $15.00 per hour in the job with the school. The employee works 45 hours in a workweek due to a flood in the parish center, 5 hours of which are to be paid at the overtime (time and one half) hourly rate. The following calculation must be accomplished:
Step 1) Calculate the Total # of hours:

<table>
<thead>
<tr>
<th>Entity</th>
<th>Hourly</th>
<th>#Hours</th>
<th>Workweek Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parish</td>
<td>$18.00</td>
<td>25</td>
<td>$450.00</td>
</tr>
<tr>
<td>School</td>
<td>$15.00</td>
<td>20</td>
<td>$300.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>45</td>
<td>$750.00</td>
<td></td>
</tr>
</tbody>
</table>

Step 2) Determine the average regular hourly rate:

$750.00 ÷ 45 total hours worked = $16.67 regular hourly rate

Step 3) Calculate the additional amount per hour (one half) for overtime pay:

Average hourly rate of $16.67 X .5 = $8.34 per hour

Step 4) Calculate Overtime Pay:

5 hours X $8.34 per hour = $41.70

Step 5) Determine total workweek pay:

$750.00 base pay + $41.70 overtime pay = $791.70

Example 2: a nonexempt instructional aide works 37 hours per week for the school and 10 hours per week as a nonexempt aide in the school’s after-care program; the school and after-care program are considered joint employers. The employee is paid $15.00 per hour for the instructional aide job in the school and $12.00 per hour in the job with the after-care program. The following calculation must be accomplished:

Step 1) Calculate the Total # of hours:

<table>
<thead>
<tr>
<th>Entity</th>
<th>Hourly</th>
<th>#Hours</th>
<th>Workweek Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>School</td>
<td>$15.00</td>
<td>37</td>
<td>$555.00</td>
</tr>
<tr>
<td>After-care</td>
<td>$12.00</td>
<td>10</td>
<td>$120.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>47</td>
<td>$675.00</td>
<td></td>
</tr>
</tbody>
</table>

Step 2) Determine the average regular hourly rate:

$675.00 ÷ 47 total hours worked = $14.36 regular hourly rate

Step 3) Calculate the additional amount per hour (one half) for overtime pay:

Average hourly rate of $14.36 X .5 = $7.18 per hour

Step 4) Calculate Overtime Pay:

7 hours X $7.18 per hour = $50.26

Step 5) Determine total workweek pay:

$675.00 base pay + $50.26 overtime pay = $725.26
2) **Hours of Work Performed and Overtime** – The time an employee spent actually **working** is used to calculate overtime pay. Vacation leave, personal leave, sick leave and holiday leave are all categories of compensable time that are not considered as “working time” and do not count towards the more than **40 hours of work performed** necessary for compensation at the overtime pay rate (see Part II on page 4.)

An example would be a Sunday to Saturday workweek that includes the Memorial Day holiday, celebrated on Monday. The parish office was closed on Monday and employees were given a paid holiday. The nonexempt parish Maintenance Worker is scheduled to work Monday through Friday, 8 hours per day. He will receive 8 hours of holiday pay for Memorial Day.

- Scenario #1: Flooding occurred in the parish center on Wednesday. On Thursday of the same week, the Maintenance Worker works 14 hours clearing the flood waters and setting up fans to dry the carpeting. At the end of the workweek, the Maintenance Worker lists 46 hours on his timesheet. No overtime pay is due; the Maintenance Worker receives 46 hours pay at normal hourly rate. *(WHY? The 8 hours of paid time on Monday is not considered to be hours of work performed and does not count towards the overtime pay rate obligation. Only 38 hours of actual work is performed by the Maintenance Worker, who is paid for 46 hours at the regular hourly rate.)*

- Scenario #2: The Maintenance Worker works 14 hours on Thursday and 12 hours on Friday to clear the flood waters. The Maintenance Worker lists 50 hours on his timesheet, and receives additional 48 hours of pay at normal hourly rate and 2 hours of overtime pay at one-and-a-half times his normal hourly rate. *(WHY? The 8 hours on Monday is paid time but not considered to be “hours of work performed,” 8 hours are worked on Tuesday and Wednesday, 14 hours are worked on Thursday and 12 hours are worked on Friday. The employee is paid for a total of 50 hours, but the 8 hours of paid time for the Monday holiday do not count for overtime purposes. Two of the remaining 42 hours are paid at time and one-half and 40 hours are paid at the regular hourly rate.)*

- Scenario #3: Flooding occurs in a normal workweek in which there is no holiday or other non-work (leave) time authorized. The Maintenance Worker works 14 hours clearing flood waters on Wednesday, 12 hours on Thursday, and his normal 8 hour schedule on Friday, for a total of 50 hours worked. The Maintenance Worker is due 10 hours of overtime pay at one and one-half times his normal hourly rate.

3) **Special Events in the Evenings and on Weekends** – From time to time, special events are planned that may add significantly to the amount of work time for several parish or school employees as part of their duties. Events like retreats, missions, days of recollection, special training sessions for parishioners, etc. can extend a typical 40-hour workweek and generate potential overtime pay situations for nonexempt employees. For extended day and weekend-long retreats, it is important first to understand how the FLSA treats the hours for overnight travel and sleep time:
a.  **Time Spent in Traveling** – There are several situations where an employee must travel, and each has its own regulatory interpretation:

- **Home to Work Travel.** An employee who travels from home before the regular workday and returns to his/her home at the end of the workday is engaged in ordinary home to work travel, which is not work time and not compensable.

- **Home to Work on a One Day Assignment in a Different Location.** An employee who regularly works at one location spends time traveling for a one day assignment in another location and returns home the same day - the time spent in traveling to and returning from the other city is work time, minus the time the employee would normally spend commuting to/from the regular work site.

- **Travel As Part of a Day’s Work.** Time spent by an employee in travel as part of their principal activity, such as travel from job site to job site during the workday, is work time and must be counted as hours worked.

- **Travel Away from Home.** This is travel that keeps an employee away from home overnight and is clearly work time when it cuts across the employee’s workday. The time is not only hours worked on regular working days during normal working hours but also during corresponding hours on nonworking days (e.g., Saturday and/or Sunday.) The employee is deemed to be simply substituting travel for other duties. The DOL does not consider as work time the time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile. Of course, when an employee is working as a driver, those hours are compensable.

b.  **Sleeping Time**

An employee who is required to be on duty for less than 24 hours is working even though he/she is permitted to sleep or engage in other personal activities when not busy.

An employee who is required to be on duty for 24 hours or more may agree with the employer to exclude from hours worked regular sleeping periods of not more than 8 hours, provided that adequate sleeping facilities are furnished and the employee is able to enjoy an uninterrupted night's sleep. No reduction of work hours is permitted unless at least 5 hours of sleep is taken.

4)  **Time Shifting** - One of the easiest ways to limit or avoid paying overtime in extended day and weekend-long events is to shift the employee’s time and work schedule. Time-shifting involves modifying the employee’s scheduled work hours, within the same workweek, to keep the employee’s work hours at or as close to 40 hours to avoid or limit overtime pay. In order to comply with the FLSA overtime provisions, time-shifting must be done within the same workweek (NOT pay period).

An example would be where the parish has a workweek from Sunday to Saturday. The Director of Youth Ministry (DYM) works 40 hours per workweek, Sunday through Thursday, 8 hours each day. The DYM is taking 10 teenagers on a Saturday service trip to Our Daily Bread, with the Pastor’s approval. Travel time to and from Baltimore is estimated at one hour round-trip; the teens will volunteer at Our Daily Bread for three hours.
o Scenario #1: The Pastor tells the DYM to come in one hour late each day, for the Monday through Thursday timeframe immediately preceding the Saturday service trip. This is an acceptable form of time-shifting and eliminates any overtime obligation because the hours of work performed remain at 40 hours within the workweek.

o Scenario #2: When the students arrive back at the parish on Saturday afternoon, one of the teens doesn’t see his parent there to pick him up. He repeatedly tries to call his parents and neither of them answers the home or cell phones. The DYM stays with the teen for two additional hours until the teen’s father comes and picks him up. The parish defines the standard workweek as Sunday through Saturday. The Pastor tells the DYM to come into work two hours late on the following Monday. This is not an effective form of time-shifting because the following Monday is within a new workweek and not within the same workweek in which the additional hours were actually worked. In this case, the DYM must be paid 2 hours of overtime pay for the workweek in which the additional work hours are incurred.

5) Controlling Overtime

a. “Suffer or Permit To Work” Overtime - “Suffer or permit to work” means that if an employer requires or allows employees to work, the time spent is generally considered as hours worked. This is sometimes referred to as "working off the clock." Since the employer knows or has reason to believe that an employee is working and the employer is benefiting from the work being done, the time is compensable.

   Example: An employee may continue to work after regular working hours to finish an assigned task; prepare or copy a report for an evening committee meeting; finish assisting a parishioner or parish organization; contact priests, altar servers, and musicians for a funeral that was called in at the end of his/her work day; etc. An employee may choose to take work home to complete in the evening or on weekends to meet a deadline. Nonexempt employees must record and be compensated for these hours worked.

b. Limitations on Volunteering – Employees are free to volunteer for parish or school activities without compensation, except that the services that are volunteered by the employee cannot be the same type of services performed by the individual in his or her regular employment. Furthermore, the FLSA does not allow employees to waive their right to pay for hours of work performed.

   o Scenario #1: A parish secretary is responsible for maintaining a parish database and routinely enters data in the database. The secretary can volunteer services to the parish in setting up the parish hall for a social event. However, the parish secretary cannot “volunteer” by entering data into the parish database from home after work hours or on days not scheduled to work.

   o Scenario #2: An applicant for the position of Coordinator of Adult Faith Formation is a parishioner at the parish where she is applying. The parishioner is already receiving a generous pension from other employment and knows that the parish is struggling financially. The parishioner tells the Pastor that she will accept the minimum wage for
only half of the scheduled hours for the position, and will volunteer the remaining number of hours to help the parish. The Pastor cannot allow this without violating the FLSA.

6) **Restricting Overtime** - The best way to limit the parish or school overtime pay obligation is to require nonexempt employees to obtain authorization for overtime work. Parishes and schools should disseminate a policy prohibiting overtime without prior written approval from an employee’s supervisor or other designated person. **Appendix 2** is a sample policy statement that parishes and schools can adapt and/or use and disseminate immediately to all nonexempt employees to restrict and control overtime costs. It is further advisable to have each nonexempt employee sign the policy acknowledging its receipt, and return the signed copy to the supervisor for placement in the employee’s personnel file.

Employees who work overtime hours without authorization must still be paid for that work. However, the employee may receive progressive discipline for violating the employer’s policy. Please consult with the Archdiocesan Human Resources office when considering disciplinary action.

7) **Seasonally Reduced Hours** – Many schools and parishes reduce the number of hours required to be worked by some/all benefit-eligible staff on a seasonal basis, e.g., summer vacation, Christmas and Easter breaks, etc. Typical situations involve 40-hour per workweek staff working only 20 hours per workweek in the summer months. In most cases, those seasonal breaks have already been accounted for in the salary that the employee earns. The employees are paid the equivalent of 40 hours of pay per workweek for actually working less time in the seasonally adjusted workweeks. With the prospect of many employees being reclassified as nonexempt resulting from the new FLSA regulations, the matter of paying employees for hours of work performed has been raised as a concern. The concern is over how these seasonally reduced hours will be documented for pay purposes after the regulatory effective date of 12/1/2016.

HR **recommends** that where an employee’s salary has fully taken into consideration the reduced hours to be worked during seasonal breaks, payroll documentation should indicate the employee’s actual number of hours of work performed during the workweek (e.g., 20 hours) and then also indicate the number of hours in an appropriate “administrative leave” category (e.g., “building closed” or other leave category used for such purposes) to equate to the maximum of 40 hours in the workweek (e.g., 20 hours of paid administrative leave). Because the number of hours of work performed is only 20 hours, overtime during the seasonal breaks should not be a factor.
Part V – Addressing the Effect of the New FLSA Regulations with Employees

The classification of many employees will be changed from exempt to nonexempt due to earning less than the new minimum salary threshold. Some employees may question this change in classification and may express negative reactions to this change in the form of feeling “devalued.”

Example:

- A Youth Minister earning $32,000 annually is informed that he will be classified as a nonexempt employee as of January 1, 2020. The pastor informs him that he will be paid hourly and will need to complete a timesheet to ensure he is paid for every hour worked each workweek. The Youth Minister is offended that he will now be an “hourly” worker. The Youth Minister says that he serves the church in a ministry role; he has a Master’s degree; how can he be an “hourly” worker?

A good response would be that his exempt status is changing due to the change in the FLSA regulations and not for any other reason. The Youth Minister should be assured of his continued high value to the parish and that his purpose has not changed and his status as a minister has not changed. He will need to be advised that he must complete a timesheet each week because he is must be paid for every hour worked, under the law, and will be paid overtime if he works over forty hours in a week.

Example:

- A School Secretary earning $28,000 annually is accustomed to working many hours beyond 40 each week. The Secretary is known to frequently arrive at school early to get filing done before the phones start to ring and students start to visit her office. The Principal informs her that under the new FLSA regulations she will be reclassified as a nonexempt employee and will be expected to work only 40 hours per week unless directed to work beyond 40 hours by the Principal. The Secretary is very upset and is concerned about how she can be expected to get her work all done in 40 hours. She also wonders what will happen when she stays late to take minutes at parent meetings.

A good response would be to direct the secretary that should not have to work over 40 hours per week on a regular basis. The Principal can offer help to the employee to adjust to these new work expectations, indicating that the employee may come in later in the morning on the days after she has been required to stay late to take minutes at meetings (Time shifting.) The Principal could also offer to find assistance with filing so that Ms. Secretary doesn’t feel obligated to arrive at work early each morning. In any event, the employee should be directed not to work beyond 40 hours a week unless approved to work beyond those hours. It should be explained that she will be paid overtime pay (one and a half times her hourly rate) if she works beyond 40 hours in a week, that the school budget normally doesn’t have enough flexibility to pay a great deal of overtime, and that it would be rare for the Secretary to be expected to work beyond her 40 weekly hours.

Example:

- A parish Music Director normally works 35 hours per week and earns an annual salary of $33,500. During the summer he runs special music camps and often works 50 hours or more during those weeks. The Pastor informs the Music Director that he is reclassified as a nonexempt employee and will need to cut back his hours during the summer because the parish cannot afford to pay him overtime. The Music Director informs the Pastor that he must work over 40 hours a week when he is running his music camps. He states that it is impossible to
produce excellent musical programs that truly praise God without going above and beyond the normal work schedule. The Music Director is offended that the Pastor would think he is running these camps just to earn extra money! He tells the Pastor that he can consider any hours worked over 40 in a workweek to be “volunteered” time and not pay him for those extra hours.

An effective response would be that the FLSA requires the Pastor to pay overtime to any nonexempt employee working over 40 hours in a week and that he cannot disregard the law and must pay his employees appropriately. A suggestion could be made to the Music Director that he start to recruit more volunteers to assist with the music camps so that when the summer months arrive, he will have more help (to delegate duties to) and thus not need to work beyond 40 hours per week. The Music Director should be instructed to record every hour he works each week on his timesheets so that he is paid appropriately, and that the law does not allow the Music Director to “volunteer” time performing his usual work duties.

Example:
- A Pastoral Associate works 40 hours per week handling healthcare and outreach ministries. Her annual salary is $34,000. The Associate is informed that her annual salary will be increased to $35,568 so that she can continue to be an exempt employee. The Pastoral Associate looks up information on the Department of Labor website and informs the Pastor that even though she will be meeting the “salary threshold” of $35,568, she believes that her work does not meet the requirements of the “duties test” under the FLSA.

A good response to the Pastoral Associate would be that her job description will be sent to Archdiocesan Human Resources to determine if her duties meet the FLSA “duties test” requirements. If it is determined that her job duties do not meet the “duties test” requirements, she will be considered nonexempt and will earn overtime pay if she works over 40 hours in a week. If the Pastoral Associate’s job duties meet the “duties test” requirements, she will continue as an exempt employee and will not be eligible for overtime pay, regardless of how many hours she works per week.

NOTE: When employees react very strongly to the news that their individual status is changing due to the revised FLSA regulations, please contact Human Resources for support with this process. Our goal is to lead employees to understand that a change in FLSA status does not diminish the value or the significance of their work.
Sample Overtime Policy for Parishes, Schools, and Affiliated Organizations

Purpose:
The purpose of this Policy is to provide guidance to managers and staff on the authorization process for overtime for nonexempt employees.

Eligibility for Overtime:
In accordance with the Fair Labor Standards Act (FLSA), nonexempt employees are eligible to receive overtime pay at a rate of one and one-half times their regular hourly rate for work performed in excess of 40 hours in the workweek. The workweek begins at 12:00 a.m. on Sunday and ends at 11:59 p.m. the following Saturday. Only the hours actually worked in the workweek count towards the calculation of overtime. Paid time off (leave) and unpaid time do not count towards the payment of overtime at the time and one-half rate.

Managing Overtime
Managers may shift the work schedule of an employee during the same workweek in which the employee would otherwise work overtime to insure that the payment of overtime does not negatively impact the parish or school. According to the law, nonexempt employees may not elect to receive compensatory time in lieu of overtime pay, and managers may not grant compensatory time in lieu of overtime pay.

The law does not require exempt employees to receive overtime pay for overtime hours of work performed. Exempt employees are expected to work the hours necessary to effectively perform the duties of their job.

Authorization Process and Procedure:
The need for overtime work may be recognized by either the employee or the supervisor.

When the employee recognizes the need for overtime, the employee must advise (the designated official) and obtain written approval prior to working the overtime. The employee will be expected to inform (the designated official) why the overtime is needed, approximately how much overtime work will be needed, whether the overtime hours will be worked off-site (e.g., the employee’s residence), and the exact nature of the work that will be completed.

When the supervisor recognizes the need for overtime, the supervisor should notify the employee(s) as far in advance as possible. The supervisor should state the reason why the overtime is needed and how much overtime is authorized.

Employees must accurately track all regular, and any overtime, hours worked and reflect these hours accurately on timesheets or comparable systems. Overtime will only be paid for increments of 15 minutes or more in excess of 40 hours. Under the law, employees may not “donate” or “volunteer” regular work or overtime hours, or in any other way decline payment of overtime they are due.
Unauthorized Overtime:
Employees who fail to obtain approval from (the designated official) prior to working overtime may be subject to disciplinary action up to and including employment termination.

Employee Acknowledgement:
I acknowledge receipt of this Overtime Policy on the date written below:

__________________________________________________________
Employee Name (please print)

__________________________________________________________
Employee Signature Date policy received
SAMPLE TIMESHEETS AND INSTRUCTIONS
**EXEMPT EMPLOYEE TIMESHEETS**

**EXEMPT TIMESHEET**

**Period End Date:**

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<th><strong>Week 1</strong></th>
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**Employee Signature**

________________________________________

**Supervisor Signature**

________________________________________
A timesheet must be used by all exempt employees. Each employee is responsible for submitting timesheets that are complete, accurate, and legible. Timesheets must be submitted to the location timekeeper (or other designated person) by the required deadline to be paid during the regular payroll cycle.

INSTRUCTIONS

- Timesheets should be completed in ink.
- Enter the Employee Name and Pay Period End date.
- Exempt employees should only report any paid leave hours used during the pay period. If you took paid time off, record the number of hours (in whole hour, half-hour or quarter-hour increments) used that particular day using the appropriate leave type.
- Any unpaid time off should be recorded using the “Leave W/O Pay” type.
- Your signature is required; the signature indicates that your completed timesheet is accurate to the best of your knowledge.
- Submit the timesheet to your supervisor or other authorized individual for review.
- You or your supervisor (or other authorized individual) should submit the timesheet to your location’s timekeeper.

For employees using Family and Medical Leave:
Depending upon the circumstances, employees on Family and Medical Leave (FML), may be in a paid or unpaid status. FML hours must be tracked on the timesheet, but FML hours are not considered as part of the employee’s total work hours. For example, if a full-time employee is out a day on FML for illness or injury, they would record the time off for that day in the sick leave row AND also record the day on the row designated for FML. See example number 3.
EXAMPLE TIMESHEETS

**Exempt Employee Example 1:**
This full-time employee works 40 hours per week. He took two vacation days and was sick one day during this pay period week. *(See figure 1.)*

*Figure 1.*

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<th>Week 1</th>
<th>Sunday</th>
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**Exempt Employee Example 2:**
This is a part-time exempt employee scheduled to work 32 hours per week. She took 8 hours of personal leave this pay period week. This pay period also had a holiday. *(See figure 2.)*

*Figure 2.*

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Exempt Employee Example 3:
This is a full-time employee that used Family/Medical Leave for 24 hours this pay period week. She charged 16 hours of FML to sick and 8 hours to vacation time. *(See figure 3.)*

*Figure 3.*

<table>
<thead>
<tr>
<th>Week 1</th>
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<th>Tuesday</th>
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</table>
FAQs

Q: As an employee, what do I need to do with my timesheet?
A: Follow the instructions stated in this document and enter the leave hours taken on the timesheet. Once you determine it is correct, sign the timesheet and submit it to your supervisor or authorized individual for approval at the end of the pay period.

Q: As a timekeeper, what responsibilities do I have for timesheets?
A: Be the point of contact for all timesheet questions. Ensure that all employees at your location submit timesheets for approval in a timely manner. Make certain that the timesheets serve as the official time document for pay data entry. The completed timesheets should be filed and retained for at least three years.

Q: What happens if I don’t complete my timesheet?
A: If you fail to complete your timesheet, it is possible that you will not receive a paycheck for that period in a timely manner.

Q: When is my timesheet due?
A: Your timesheet is due at the end of the pay period. Please see the timekeeper at your location for the pay period schedule.

Q: Can I change the time I recorded on my timesheet that has been submitted?
A: You cannot make any changes to the timesheet if the pay period has closed. See your location’s timekeeper to make changes before the date pay is processed. In such situations, corrections to leave taken will be made in a subsequent pay period.

Q: How much paid time off do I receive?
A: The amount of paid time off you earn is based on the type of employee you are and years in the job. Please see your business manager or HR representative if you are unclear as to your authorized time off.

Q: Who can answer my timesheet questions?
A: The timekeeper at your location can help you through the timesheet process.
# NONEXEMPT EMPLOYEE TIMESHEETS

## NONEXEMPT TIMESHEET

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**Total Hours**

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**Total Hours**

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Employee Signature

Supervisor Signature
NONEXEMPT TIMESHEET

A timesheet must be used by all nonexempt employees. Each employee is responsible for submitting timesheets that are complete, accurate, and legible. Timesheets must be submitted to the location timekeeper (or other designated person) by the required deadline to be paid during the regular payroll cycle.

INSTRUCTIONS

- Timesheets should be completed in ink.
- Enter the Employee Name and Pay Period End date.
- Enter in the number of hours (in whole hour, half-hour or quarter-hour increments) that you worked each day for the entire work week.
- If you took paid time off, you will need to record the number of hours (in whole hour, half-hour or quarter-hour increments) used that particular day using the appropriate leave type.
- Any unpaid time off should be recorded using the “Leave W/O Pay” type.
- Ensure that the total number of hours of work or leave taken on the timesheet for each day and each workweek equal the total number of hours you are scheduled to work.
- Your signature is required; the signature indicates that your completed timesheet is accurate to the best of your knowledge.
- Submit the timesheet to your supervisor or other authorized individual for review.
- You or your supervisor (or other authorized individual) should submit the timesheet to your location’s timekeeper.

For employees using Family and Medical Leave:
Depending upon the circumstances, employees on Family and Medical Leave (FML), may be in a paid or unpaid status. FML hours must be tracked on the timesheet, but FML hours are not considered as part of the employee’s total work hours. For example, if a full-time employee is out a day on FML for illness or injury, they would record the time off for that day in the sick leave row AND also record the day on the row designated for FML. See example number 3.
**EXAMPLE TIMESHEETS**

**Nonexempt Employee Example 1:**
This full-time employee works 40 hours per week. He took two vacation days and was sick one day during this pay period week. *(See figure 1.)*

*Figure 1.*

<table>
<thead>
<tr>
<th>Week 1</th>
<th>Sunday</th>
<th>Monday</th>
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</table>
Nonexempt Employee Example 2:
This is a part-time employee scheduled to work 32 hours per week. She took 8 hours of personal leave this pay period week. This pay period also had a holiday. Note that her total hours equal her scheduled 32 hours. *(See figure 2.)*

Figure 2.

<table>
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<tr>
<th>Week 1</th>
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</table>
Nonexempt Employee Example 3:
This is a full-time employee that used Family/Medical Leave for 24 hours this pay period week. She charged 16 hours of FML to sick and 8 hours to vacation time. (See figure 3.)
Figure 3.

<table>
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<tr>
<th>Week 1</th>
<th>Sunday</th>
<th>Monday</th>
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<th>Wednesday</th>
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FAQs

Q: **As an employee, what do I need to do with my timesheet?**
A: Follow the instructions stated in this document and enter the hours you worked and/or paid leave hours on the timesheet. Once you determine it is correct, sign the timesheet and submit it to your supervisor or authorized individual for approval at the end of the pay period.

Q: **As a timekeeper, what responsibilities do I have for timesheets?**
A: Be the point of contact for all timesheet questions. Ensure that all employees at your location submit timesheets for approval in a timely manner. Make certain that the timesheets serve as the official time document for pay data entry. The completed timesheets should be filed and retained for at least three years.

Q: **What happens if I don’t complete my timesheet?**
A: If you fail to complete your timesheet, it is possible that you will not receive a paycheck for that period in a timely manner.

Q: **When is my timesheet due?**
A: Your timesheet is due at the end of the pay period. Please see the timekeeper at your location for the pay period schedule.

Q: **Can I change the time I recorded on my timesheet that has been submitted?**
A: You cannot make any changes to the timesheet if the pay period has closed. See your location’s timekeeper to make changes before the date pay is processed. In such situations, corrections to time worked and time off will be made in a subsequent pay period.

Q: **How much paid time off do I receive?**
A: The amount of paid time off you earn is based on the type of employee you are and years in the job. Please see your business manager or HR representative if you are unclear as to your authorized paid time off.

Q: **Who can answer my timesheet questions?**
A: The timekeeper at your location can help you through the timesheet process.