# Overtime Accrual Examples for State Employees

**EXAMPLE 1** **FLSA Overtime Only** - A nonexempt employee works more than 40 hours in one week.

| Mon | Tue | Wed | Thu | Fri | Sat | Sun | Total Hours Recorded | Total Hours Worked | Difference |
|---|---|---|---|---|---|---|---|---|---|
| 8 - W | 8 ï W | 8 ï W | 8 ï W | 8 ï W | 8 ï W | NS | 48 | 48 | 0 |

NS= Not Scheduled
W = Worked
PL = Paid Leave

| | | |
|---|---|---|
| **Hours in a work week** | - 40 | |
| **Difference** | 8 | x 1.5 = 12 |

**FLSA Comp Time Balance**

| Beginning Balance | | Earned | | Taken | | Ending Balance |
|---|---|---|---|---|---|---|
| 0 | + | 12 | - | 0 | = | 12 |

**State Comp Time Balance**

| Beginning Balance | | Earned | | Taken | | Ending Balance |
|---|---|---|---|---|---|---|
| 0 | + | 0 | - | 0 | = | 0 |

**EXAMPLE 2** **State Comp Time Only** - A nonexempt employee works no more than 40 hours in one week but time recorded exceeds 40 hours because of paid leave or holiday.

| Mon | Tue | Wed | Thu | Fri | Sat | Sun | Total Hours Recorded | Total Hours Worked | Difference |
|---|---|---|---|---|---|---|---|---|---|
| 8 - W | 8 ï W | 8 ï W | 8 ï PL | 8 ï W | 8 ï W | NS | 48 | 40 | 8 |

NS= Not Scheduled
W = Worked
PL = Paid Leave

| | | |
|---|---|---|
| **Hours in a work week** | - 40 | |
| **Difference** | 0 | x 1.5 = 0 |

**FLSA Comp Time Balance**

| Beginning Balance | | Earned | | Taken | | Ending Balance |
|---|---|---|---|---|---|---|
| 0 | + | 0 | - | 0 | = | 0 |

**State Comp Time Balance**

| Beginning Balance | | Earned | | Taken | | Ending Balance |
|---|---|---|---|---|---|---|
| 0 | + | 8 | - | 0 | = | 8 |

**EXAMPLE 3** **Combination of FLSA Overtime and State Comp Time** ï A nonexempt employee works more than 40 hours in one week and time recorded exceeds total number of hours worked because of paid leave or holidays.

| Mon | Tue | Wed | Thu | Fri | Sat | Sun | Total Hours Recorded | Total Hours Worked | Difference |
|---|---|---|---|---|---|---|---|---|---|
| 8 - W | 8 ï W | 8 ï W | 8 ï PL | 8 ï W | 10 ï W | NS | 50 | 42 | 8 |

NS= Not Scheduled
W = Worked
PL = Paid Leave

| | | |
|---|---|---|
| **Hours in a work week** | - 40 | |
| **Difference** | 2 | x 1.5 = 3 |

**FLSA Comp Time Balance**

| Beginning Balance | | Earned | | Taken | | Ending Balance |
|---|---|---|---|---|---|---|
| 0 | + | 3 | - | 0 | = | 3 |

**State Comp Time Balance**

| Beginning Balance | | Earned | | Taken | | Ending Balance |
|---|---|---|---|---|---|---|
| 0 | + | 8 | - | 0 | = | 8 |