

Interactive Exercise

Course 15: Federal Employment Laws That Impact Compensation and Benefits

Bob opens the **Occupational Assessor** and selects *FLSA Overtime* from the dropdown at the top right and then, to do an FLSA overtime analysis for an Accountant, he selects the *FLSA Analysis* tab.

The screenshot shows the top navigation bar of the Occupational Assessor. On the left is the Economic Research Institute logo. In the center is 'My Organization' with a dropdown arrow. On the right is a 'Help' link with a dropdown arrow. Below this is a green tab labeled 'Occupational Assessor'. To its right are three tabs: 'FLSA Library', 'FLSA Analysis' (highlighted with a red box), and 'Job About'. Further right is a dropdown menu labeled 'FLSA Overtime' (also highlighted with a red box). Below the tabs is a section titled 'FLSA Analysis' containing a sub-section 'Demographic and Organization Information'.

In the *FLSA Analysis* module that displays, Bob enters “Accountant” in the *Position Title* field (for the actual job title) and then presses the *eDOT Job Match Browse* button.

The screenshot shows the 'Demographic and Organization Information' form. It contains several input fields: 'Organization Name', 'Number of Employees', 'Primary Industry' (with a 'Browse' button), 'Work Location Postal Code', 'Incumbent Name', 'Other Id', 'Years in Position', 'Position Title' (filled with 'Accountant' and highlighted with a red box), 'eDOT Job Match' (with a 'Browse' button), '# in Position' (filled with '1'), and 'Job Family'. The 'Browse' buttons are green.

In the *Browse Jobs* box, Bob makes sure **Position Title** is selected in the dropdown and begins typing “Accountant” in the *Position Title* field until it is highlighted in the *Position Title* list. He then presses the **OK** button.

Browse Jobs
✕

Accountan

Position Title ▼

Semantic Search

Position Title	eDOT Code	SOC Code	ERI Code
Accountant	160162018	132011	4001
Accountant & Auditor	160162018	132011	11765
Accountant Analyst	160267021	132051	11188
Accountant Assistant	160167013	132011	110244
Accountant Bookkeeper	210382014	433031	11467
Accountant Budget	160162022	132011	86109
Accountant Certified Public	160167047	132011	257185

1 of 27362 jobs have been selected.

Job Description

Readies and maintains financial and business transactions, applying accounting principles, that include work that is analytical, evaluative, and advisory in nature and that requires an understanding of both accounting theory and practice.

Utilizes knowledge of the fundamental doctrines, theories, principles, and terminology of accountancy, and often entails some understanding of such related fields as business law, statistics, and general management.

Analyzes the effects of transactions upon account relationships.

Evaluates alternative means of treating transactions.

Plans the manner in which account structures should be developed or modified.

Ensures the adequacy of the accounting system as the basis for reporting to management.

Cancel

OK

Now Bob enters the rest of the information in the *Demographic and Organization Information* form. He types “XYZ Co.” in the *Organization Name* field, “150” for the *Number of Employees*, selects “All Industries – Diversified” for *Primary Industry*, enters “30301” in *Work Location Postal Code*, “Crystal” for *Incumbent Name*, “1” for *Year in Position*, and “4” for the *# in Position (at this location)*. Bob thinks that the *Position Description* is a good match for the Accountant position in his company and checks the *eDOT Confidency Match* box. Bob then presses the **Next** button, and the *Position Duties* section displays.

Demographic and Organization Information

Organization Name:	XYZ Co.	
Number of Employees:	150	
Primary Industry:	All Industries - Diversified (0000)	Browse
Work Location Postal Code:	30301	Atlanta, GA (30301)
Incumbent Name:	Crystal	
Other Id:		
Years in Position:	1	
Position Title:	Accountant	
eDOT Job Match:	Accountant	Browse
# in Position:	4	
Job Family:	Accountants and Auditors	
Position Description:	Utilizes knowledge of the fundamental doctrines, theories, principles, and terminology of accountancy, and often entails some understanding of such related fields as business law, statistics, and general management. Analyzes the effects of transactions upon account relationships. Evaluates alternative means of treating transactions. Plans the manner in which account structures should be developed or modified.	
Confidency eDOT Match:	☒ Select if this job matches the default description, otherwise please fully edit the prose above	
License, Language, Certification:	None	
License or Certification Type:		

In the *Position Duties* section, Bob selects a *Primary Skill Verb* for the *Primary* duty, and *Other Skill Verbs* for each of the other duties, that describe the *materials, products, subject matter, or services affected* by each verb, and enters the *Time Spent* on each duty. He then presses the **Next** button.

FLSA Analysis

General

Duties

Executive

Administrative

Professional

Computer

Outside Sales

Earnings

Position Duties

Primary Skill Verb:	Materials, products, subject matter, or services affected	Time Spent
readies (P)	Business transactions	20 %
Other Skill Verbs:		
maintains (E)	Financial records	20 %
utilizes (E)	Accounting principles	20 %
analyzes (E)	Transactions	20 %
evaluates (E)	Accuracy of recordkeeping	20 %
Total:		100 %

20% 20% 20% 20% 20%

readies maintains utilizes analyzes evaluates

Previous

Next

In the *Executive Test* section, Bob uses the default entries of “Not Present,” presses the **Next** button and moves on to the questions in the *Administrative Test* section.

FLSA Analysis

General

Duties

Executive

Administrative

Professional

Computer

Outside Sales

Executive Test

Supervised Employees

How often does the position direct the work of two or more other employees and if so, how many workers are supervised?

Management

How often is the position **primary duty** involved in the management of the enterprise in which the employee is employed or of a customarily recognized department or subdivision?

Supervision Authority

How often does the position have authority to hire or fire other employees or make suggestions and recommendations (that are given particular weight) as to the hiring, firing, advancement, promotion, or any other change of status of other employees?

of Employees

Not Present 0

Example

Not Present

Names of Employees Supervised

Not Present

Previous

Next

In the *Administrative Test* section, Bob selects “Customarily and Regularly” in the *Administration* field and types “financials and A/P” under *Example Observed*. He leaves “Not Present” for *Discretion/Judgment*. He then presses **Next** to move on to the *Professional Test* section.

FLSA Analysis	
General	
Duties	
Executive	
Administrative	
Professional	
Computer	

Administrative Test

Administration

How often does the **primary duty** involve the performance of office or non-manual work directly related to the management or general business operations (i.e., assisting with their running or servicing) of the employer or the employer's customers?

Discretion/Judgment

How often does the position **primary duty** include the exercise of discretion and independent judgment with respect to matters of significance?

Example Observed

Customarily and Regi ▾ financials and A/P

SCO Distribution

Example Activity

Not Present ▾

SCO Distribution

Previous

Next

In the *Professional Test* section, Bob enters “Occasionally” for *Advanced Knowledge* and types “accounting principles” in the *Knowledge Area* field. He then selects “College degree or equivalent – knowledge not a prerequisite for entry into position” under *Education Level* and leaves the *School* field blank because Crystal’s most recent education is only 20 credits at a community college. For *Field of Scientific or Learned Study*, Bob enters “Accounting” and then selects **Next** to move to the next section.

FLSA Analysis	
General	
Duties	
Executive	
Administrative	
Professional	
Computer	
Outside Sales	
Earnings	

Professional Test

Advanced Knowledge

How often does the **primary duty** require advanced knowledge, work that is predominantly intellectual in character, and which includes the consistent exercise of discretion and judgment in a field of science or learning?

Education Level

College degree or equivalent - knowledge not a prerequisite for entry into profes ▾

Select the level of knowledge typically required to perform the **primary duty** (acquired through formal education or equivalent).

Field of Scientific or Learned Study

Identify the academic discipline (appropriate degree course of study) that best reflects the scientific, learned, or other field of study (if any) that is a standard prerequisite for entrance into this position's profession.

Knowledge Area

Occasionally ▾ accounting principles

School

SCO Distribution

Field of Study

Accounting

Previous

Next

In the *Computer Test* section, Bob accepts the default of “Not Present” and presses the **Next** button.

FLSA Analysis	
General	Computer Test
Duties	Computer & Systems
Executive	How often does the primary duty consist of one or more of the following: (1) The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications; or (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; or (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?
Administrative	Activity Cited Not Present Previous Next
Professional	

In the *Outside Sales Test* section, Bob accepts the default of “Not Present” and presses the **Next** button.

FLSA Analysis	
General	Outside Sales Test
Duties	Outside Sales
Executive	How often is the position engaged in being away from the employer's place or places of business in performing the primary duty of either (1) making sales or (2) obtaining orders or contracts for services or for the use of facilities for which a consideration will be paid by the client or customer?
	Description Not Present Previous Next

In the *Salary/Wage/Commissions* section, Bob enters “\$85,000” for *guaranteed pay* and selects “Annually” for *Pay Period*. He then presses **Next**.

FLSA Analysis	
General	Salary/Wage/Commissions
Duties	Pay Period: Annually How much is the guaranteed pay? \$85000.00
Executive	How much, if any, in commissions? \$0.00 (expressed in the same Period as guaranteed pay above)
Administrative	Other cash compensation, if any? \$0.00 (expressed in the same Period as guaranteed pay above)
Professional	Total direct cash compensation per period: \$85000.00
Computer	Federal Minimum Salary: \$35568.00
Outside Sales	State Minimum Salary: \$35568.00
Earnings	Previous Next

In the *Analyst Information* section, Bob enters his name in the *Analyst Name(s)* field. Having now completed the *FLSA Analysis*, Bob presses **Next** to get the *FLSA Analysis Report*.

FLSA Analysis	Analyst Information
General	Analyst Name(s): Bob Single/Group Analysis: Single
Duties	
Executive	Previous Next

In the *FLSA Analysis Report*, Crystal's position is classified as "Professional" with a 93% confidence level that she is exempt. Bob uses this estimate as a starting point for arriving at an exempt determination for this position.

FLSA Analysis Report



Incumbent Data			
Analysis Date:	12/1/2025	Work Location:	Atlanta, GA (30301)
Organization:	XYZ Co.	Primary Industry:	All Industries - Diversified (0000)
Incumbent Name:	Crystal	Position Title:	Accountant
Other Id:		eDOT Job Match:	Accountant
Years in Position:	1	Job Family:	Accountants and Auditors

Results			
Calculated Result:	Georgia Unassigned	Federal Unassigned	PAQ Score 1.94
Subscriber Determination:	Unassigned ?	Unassigned ?	
All positions are initially classified as Nonexempt (see References section below)			

Analysis

Type	Bright Line Exemption Tests	Test Confidence	Test Confidence	Passed	Notes
X	Executive				
A	Administrative				
P	Professional	93%	93%	PASS	
C	Computer				
S	Sales (Outside)				
	Other Exemption Tests				
	Commissioned Sales				
	Maximum Threshold				100% Exempt Duties
	Tests Passed			1.00	

Type	Duties	% of Work	Comment	Score	Notes
P	readies	20%	Business transactions	0.28	Adjusted: 20%
E	maintains	20%	Financial records	0.01	
E	utilizes	20%	Accounting principles	0.01	
E	analyzes	20%	Transactions	0.01	
E	evaluates	20%	Accuracy of recordkeeping	0.01	
		100%			
	Nonexempt Duties	0%			
Other ERI Semantic Confidence Indicators					
P	eDOT (closest match)			0.44	
P	eDOT SOC Job Family Norm			0.18	
			PAQ Score (0-5.99):	1.94	

Salary Data

Guaranteed	Commissions	Other	Basis Period		Norm	Maximum	Minimum Wage
\$85000.00	\$0.00	\$0.00		Georgia	\$35568.00	\$107432.00	\$7.25
				US	\$35568.00	\$107432.00	\$7.25

Inputs

Type	Classification Input	Level	Std. Dev	Comments
X	Supervised Employees	0		# of Employees: 0
X	Management	0		
X	Supervision Authority	0		
A	Administration	2	0.774	Financials and A/P
A	Discretion/Judgment	0	0.755	
P	Advanced Knowledge	1		accounting principles
P	Variety of Work	0		
P	Education Level	8	1.349	
P	Field of Scientific or Learned Study	52.0301		Accounting
C	Computer & Systems	0		
S	Outside Sales	0		

References

Note	Source Document
N=nonexempt, C=computer, S=sales, A=administrative, X=executive, P=professional, E=exempt	
Only a few overtime rate laws exist (textiles and railroads), but does have a minimum wage; see: Title 34 Labor & Industrial Relations	http://www.dol.state.ga.us/
Georgia mirrors Federal exemption test rules.	http://www.dol.state.ga.us/em/employment_laws_rules.htm
A job title alone is insufficient to establish the exempt status of an employee.	http://www.dol.gov/whd/regs/compliance/whdcomp.htm
Special treatment may exist for this industry sector or type of position, see:	https://webapps.dol.gov/elaws/whd/flsa/screen75.asp
Courts differ re. the subject of typical required education as it pertains to exemptions, this is a matter of developing law	

This ends the tutorial portion of this Interactive Exercise. Please close this window and press the **Next** button to continue.