



FLSA Overtime (OT) – Employee Reference Sheet

What Changed

Federal law now requires FLSA overtime to be tracked and reported separately. At MTU, FLSA OT is recorded in units (not hours). One unit equals one hour and is paid at ½ time.

Your total hours worked do not change. Instead, FLSA OT units are reported in addition to your regular worked hours to calculate the required overtime premium.

Employees must record FLSA OT units when earned. This allows MTU to properly report FLSA overtime for federal reporting and potential tax benefits on the 2026 W-2 (Box 14).

Key Definitions and Earnings Codes

- 001 Earn Code: Normal worked hours
- 250 Earn Code: FLSA OT units (½-time premium)
- 200 Earn Code: Contractual OT hours based on union contract rules

You may have both FLSA OT and Contractual OT on the same timesheet.

Required Order of Entry

1. Record all actual hours worked as (001)
2. If total (001) hours exceeds 40 in a workweek, record FLSA OT units using (250)
3. Apply union Contractual OT hours using (200), which reclassifies worked hours from (001) to Contractual OT and pays them at the contractual rate (1.5x)

Example – 44 Hours Worked (Single Workweek)

- Record 44 hours of 001 Normal worked hours
- Record 4 units of 250 FLSA OT
- Apply Contractual OT per the union contract

FLSA OT provides the required ½-time premium units for the 4 hours worked over 40.

Corrections & Look-Back Period

Corrected timesheets are accepted until Fall 2026. Corrections require a new corrected timesheet submitted by the employee and approved by the supervisor. Email requests alone cannot be processed.

Payroll Review & Support

Payroll will review OT entries during the transition. Employees should contact Payroll before submitting timesheets with questions or unique situations. Payroll: (906) 487-2130 | Payroll@mtu.edu



<u>Earn Code</u>	<u>Description</u>
001	Normal Hours
200	Contractual OT (hours)
250	FLSA OT (units)
260	FLSA Comp Time Earned (hours)
270	FLSA Comp Time Taken (hours)
450	Comp Time Earned (hours)
460	Comp Time Taken (hours)

Employee Records Hours Worked For Pay Period

EARN CODE	SHIFT	TOTAL HOURS	SU	MO	TU	WE	TH	FR	SA	TOTAL HOURS	Rate
001	1	44		10	10	10	10	4		44	1x
WEEKLY TOTAL:		44								44	

Employee Elects FLSA Overtime (Units)

EARN CODE	SHIFT	TOTAL HOURS	SU	MO	TU	WE	TH	FR	SA	TOTAL HOURS	Rate
001	1	44		10	10	10	10	4		44	1x
250	1	4 units						4		4 units	.5x
WEEKLY TOTAL:		44 Hours 4 Units								44 Hours 4 Units	

Employee Records Contractual Overtime (Hours) and Reduces 001 Hours

EARN CODE	SHIFT	TOTAL HOURS	SU	MO	TU	WE	TH	FR	SA	TOTAL HOURS	Rate
001	1	36		8	8	8	8	4		36	1x
250	1	4 units						4		4 units	.5x
200	1	8		2	2	2	2			8	
WEEKLY TOTAL:		44 Hours 4 Units								44 Hours 4 Units	



Employee Elects FLSA Comp Time (Hours)

EARN CODE	SHIFT	TOTAL HOURS	SU	MO	TU	WE	TH	FR	SA	TOTAL HOURS	Rate
001	1	40		10	10	10	10			40	1x
450	1	4						4		4	1x
260	1	2						2		2	1x
WEEKLY TOTAL:		46								46	

Employee Records Contractual Overtime (Hours) and Reduces 001 Hours

EARN CODE	SHIFT	TOTAL HOURS	SU	MO	TU	WE	TH	FR	SA	TOTAL HOURS	Rate
001	1	32		8	8	8	8			32	1x
450	1	4						4		4	1x
260	1	2						2		2	1x
200	1	8		2	2	2	2			8	1.5x
WEEKLY TOTAL:		46								46	

Next BW: Employee Uses FLSA Comp Time

EARN CODE	SHIFT	TOTAL HOURS	SU	MO	TU	WE	TH	FR	SA	TOTAL HOURS	Rate
001	1	34		8	8	8	8	2		34	1x
460	1	4						4		4	1x
270	1	2						2		2	1x
WEEKLY TOTAL:		40								40	