



FLSA Overtime (OT) – Approver Reference sheet

Approver Knowledge Requirement

To approve a timesheet, the approver must know the number of hours the employee actually worked in each workweek. This information is used to determine whether the employee worked more than 80 hours in the pay period and is eligible for FLSA overtime.

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).

If the approver is aware that an employee worked more than 80 hours in a pay period and FLSA OT is not recorded, the approver should request the employee to record FLSA OT units for that pay period before approving the timesheet.

Approvers are not responsible for calculating pay or providing tax advice. Their role is limited to confirming hours worked and FLSA OT eligibility.

FLSA OT (Federal Requirement)

- FLSA OT applies when an employee works more than 80 hours in a single pay period
- FLSA OT units (Earn Code 250) are recorded first
- FLSA OT units equal the number of hours worked over 80
- FLSA OT units do not increase total hours worked
- FLSA OT unit provides the required ½-time premium pay for federal compliance

Union Contractual OT

- Contractual OT hours are applied after FLSA OT is identified
- Contractual OT hours reduce 001 hours
- Contractual OT hours pay at the contractual rate (1.5x)

Approval Understanding

Once approved, the timesheet becomes the official record of hours worked. Payroll cannot reclassify overtime without a new corrected timesheet submitted by the employee and re-approved by the supervisor.

During the Transition

Payroll is reviewing overtime entries during the transition to FLSA OT reporting. Approvers should direct employees to Payroll with questions, concerns, or unique scheduling situations before approving the timesheet. Payroll: (906) 487-2130 | Payroll@mtu.edu

