

# SCOTTS VALLEY FIRE PROTECTION DISTRICT



<b>STANDARD OPERATING PROCEDURES DATE APPROVED: APPROVED:</b>	<b>ARTICLE: I</b>	<b>SOP: 1125</b>
	<b>SECTION: 1100 PERSONNEL</b>	
	<b>SUBJECT: FLSA OVERTIME CALCULATIONS</b>	
	9/30/2010	
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**Purpose:** To illustrate and memorialize the method for calculating the “Loaded” FLSA Overtime Rate for 24 hour shift employees.

**Scope:** The FLSA Law contemplates two components:

1. Hours worked within the FLSA period
2. Rate of pay for overtime

The following guidelines will be used for calculating the rate of pay for scheduled and unscheduled overtime pursuant to FLSA Law.

### Hours Worked

Hours of work will be scheduled for 24 hour shift employees forty-eight (48) hours on and ninety-six (96) hours off for a total of 192 hours of scheduled time within each twenty-four (24) day FLSA period (29 U.S.C. 207 k). The twenty-four (24) day work period is established by Scotts Valley Fire Protection District Policy 1202.

FLSA scheduled hours are those hours actually worked in excess of 182 hours up to 192 hours for a maximum of 10 hours each twenty-four (24) day FLSA period (29 C.F.R. 553.230). Overtime compensation for FLSA scheduled hours will be compensated at an additional ½ time at the “Loaded” FLSA rate in addition to the “straight time” already being paid for those hours included in the base rate. This will result in the employee being paid 1 ½ time for FLSA scheduled hours.

Vacation, sick leave, and workers’ compensation leave will not be considered “hours worked” for purposes of calculating FLSA scheduled overtime.

Pursuant to the I.A.F.F Local 3577 MOU, off duty response hours (unscheduled overtime) will be paid at 1 ½ times the employee’s Regular/“Loaded” FLSA hourly rate regardless of other hours worked.

### Base Rate Calculation

Pursuant to the I.A.F.F Local 3577 MOU, the following calculations for the base rate will apply:

Base rate = monthly base + monthly differential(s)

Annual rate = Base rate x 12

Biweekly pay period rate = Annual rate ÷ 26

**Base Hourly Rate** = Biweekly rate ÷ 112 (2 x 56 hour weeks)

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“Loaded” FLSA Rate Calculation

Pursuant to FLSA Law (29 U.S.C. 207 e), the overtime pay entitlement is equal to 1 ½ times the employee’s Regular/“Loaded” FLSA rate, which includes all remuneration, not just the base rate.

For all overtime, the following calculations for the “Loaded” FLSA rate will apply:

$$\text{Out of Class hourly} = (\text{out of class differential} \times \text{out of class hours}) \div \text{FLSA hours (192)}$$

$$\text{Vacation payoff hourly} = \text{annual amount} \div \text{annual hours (2912)}$$

Note: Annual hours = 56 hours per week x 52 weeks per year

$$\text{“Loaded” FLSA Hourly Rate} = \text{Base hourly rate} + \text{Out of Class hourly rate} + \text{Vacation payoff hourly rate}$$

**Scheduled FLSA Overtime**

*Example Calculating “Loaded” FLSA hourly rate with NO Out of Class pay:*

Engineer I/Paramedic Base hourly rate: \$31.83

Out of Class pay: \$0

Annual Vacation payoff: \$750.00 ÷ 2912 = \$0.26 Vacation payoff hourly

“Loaded” FLSA hourly rate: \$31.83 + \$0.26 = \$32.09 (\$16.05 = ½ time rate)

Scheduled hours = 192 -182 (Appendix A – CFR maximum hours standards) = 10 x \$16.05 = \$160.50

*Example Calculating “Loaded” FLSA hourly rate WITH Out of Class pay:*

Engineer III Base hourly rate: \$32.10

Out of Class pay: (\$3.22 x 48) \$154.56 ÷ 192 = \$0.81 Out of Class pay hourly

Annual Vacation payoff: \$2250.00 ÷ 2912 = \$0.77 Vacation payoff hourly

“Loaded” FLSA hourly rate: \$32.10 + \$0.81 + \$0.77 = \$33.68 (\$16.84 = ½ time rate)

Scheduled hours = 192 -182 (Appendix A – CFR maximum hours standards) = 10 x \$16.84 = \$168.40

Payroll Calculations

The County Payroll System calculates up to 10 hours of scheduled overtime at ½ the “Loaded” FLSA rate.

When the unscheduled overtime is paid, the County Payroll System calculates the overtime at the Base rate. At the end of the FLSA period, the County Payroll System calculates the difference between the Base overtime rate and the “Loaded” FLSA overtime rate. The difference in the rates is applied to all unscheduled overtime worked within the FLSA period.

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For all unscheduled overtime, the following County Payroll calculation will apply:

Rate Difference = “Loaded” FLSA overtime rate – Base overtime rate  
 FLSA Premium = Rate difference x all unscheduled overtime within the FLSA period

Note: The County Pay Stub will list the following:

Overtime FLSA	Up to 10 hours of scheduled FLSA overtime
Overtime – FLSA Premium	The difference to pay the “Loaded” FLSA Rate for all unscheduled overtime

**Unscheduled FLSA Overtime**

*Example Calculating Overtime – FLSA Premium with NO Out of Class pay:*

Engineer/Paramedic Base hourly rate: \$31.83 (\$47.75 overtime rate)  
 “Loaded” FLSA rate: \$32.09 (\$48.14 overtime rate)  
 Unscheduled overtime: 24 hours

Rate Difference: \$48.14 - \$ 47.75 = \$0.39  
 FLSA Premium: \$0.39 x 24 = \$9.36

*Example Calculating Overtime – FLSA Premium WITH Out of Class pay:*

Engineer III Base hourly rate: \$32.10 (\$48.15 overtime rate)  
 “Loaded” FLSA rate: \$33.68 (\$50.52 overtime rate)  
 Unscheduled overtime: 28.5 hours

Rate Difference: \$50.52 - \$48.15 = \$2.37  
 FLSA Premium: \$2.37 x 28.5 = \$67.55

Note: The County Payroll System calculates the “Loaded” FLSA hourly rate with the following formula which results in the same calculation as listed above under the “Loaded” FLSA Rate Calculation:

Base amount per FLSA period = Base hourly rate x FLSA hours (192)

Out of Class pay per FLSA period = Out of Class differential x Out of Class hours

Vacation payoff per FLSA Period = Vacation payoff hourly rate x FLSA hours (192)

Note: Vacation payoff hourly = annual amount ÷ annual hours (2912)

Note: Annual hours = 56 hours per week x 52 weeks per year

**“Loaded” FLSA hourly rate** = (Base amount per FLSA period + Out of Class pay per FLSA period + Vacation payoff per FLSA period) ÷ FLSA hours (192)

*Attachment*

1125-1 Appendix A – Code of Federal Regulations (CFR) – Title 29: Labor