

**From:** [State of Alaska Payroll Helpdesk \(DOA sponsored\)](#)  
**To:** [SOA All Employees Executive Branch](#)  
**Subject:** [UPDATE] Learning Materials for Timesheet Event Changes of FLSA Overtime Reporting  
**Date:** Tuesday, January 6, 2026 4:04:26 PM  
**Attachments:** [image001.png](#)

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Good Afternoon,

Updated materials have been published on the [Overtime Reporting](#) webpage.

Updates include:

- PowerPoint Presentations –
  - Claiming OT – GGU, SU, CEA, LTC, EX, PX, EFF [\[PowerPoint\]](#) or [\[PDF\]](#) **(Updated 01/06/2026)**
    - Sea Duty information added.
  - Claiming OT – PSEA, ACOA [\[PowerPoint\]](#) or [\[PDF\]](#) **(Updated 01/06/2026)**
    - Sea Duty information added.
  - Claiming OT - DOT&PF PSEA APFO [\[PowerPoint\]](#) or [\[PDF\]](#) **(Added 01/06/2026)**
- Timesheet Examples –
  - Fifteen timesheet example files have been posted to help employees and timekeepers.

These materials are not all-encompassing, and more resources will be published soon. The Division of Finance will provide communications as updates are being made, but we encourage you to explore the learning materials and check the website frequently for new or updated content. We are close to publishing materials for reporting comp time and will provide a follow up communication as soon as those are posted.

Respectfully,

The Division of Finance

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**From:** State of Alaska Payroll Helpdesk (DOA sponsored)

**Sent:** Wednesday, December 24, 2025 1:23 PM

**To:** SOA All Employees Executive Branch

**Subject:** [Information] Learning Materials for Timesheet Event Changes of FLSA Overtime Reporting



Greetings,

The Division of Finance would like to remind you that [Fair Labor Standards Act \(FLSA\)](#) overtime-eligible employees will soon be required to utilize new qualifying and non-qualifying overtime and premium event codes on their timesheets. These event codes must be used beginning with Pay Period 01 (12/18/2025 – 12/31/2025 and 12/22/2025 – 1/4/2026).

These changes are to support the new tax law under the [One Big Beautiful Bill Act \(OBBA\)](#), which will allow eligible employees with qualified overtime compensation to deduct up to \$12,500 per individual (or \$25,000 for joint filers) from their federal income tax. Please note that

Alaska Marine Highway System (AMHS) employees are exempt from FLSA OT rules. Please review these learning materials, which will distinguish which overtime and premium pay hours are qualified based on FLSA overtime laws, and the event codes designated to support accurate timekeeping. These learning materials also provide examples of these new event codes and how to use them depending on your [Collective Bargaining Agreement](#).

**Learning Materials and Resources:**

- [Overtime Reporting Webpage](#)
- Claiming OT – Departments 01, 30, 41 [\[PowerPoint\]](#) or [\[PDF\]](#)
- Claiming OT – GGU, SU, CEA, LTC, EX, PX, EFF [\[PowerPoint\]](#) or [\[PDF\]](#)
- Claiming OT – PSEA, ACOA [\[PowerPoint\]](#) or [\[PDF\]](#)
- [Timesheet \[XLSX\]](#) - Updated 12/24/2025 for Pay Period Beginning 12/22/2025 (All Except ACOA) AND 12/18/2025 (ACOA Only)

This implementation is to ensure accurate tracking of overtime, which is required for reporting on Form W-2 for tax years 2026 through 2028.

Please review your [Collective Bargaining Agreement](#), or contact your union representative if you have questions regarding your eligibility. Please note that the Division of Finance cannot provide individual tax advice. Employees are encouraged to consult a qualified tax professional for guidance specific to their personal tax situation.

Please note that there will be more materials forthcoming. The materials published today are not all-encompassing, and more training materials and timesheet examples will be published in the coming days. Division of Finance will provide communications as updates are being made, but encourages all agencies to explore the learning materials and check the website daily for new content being added.

Respectfully,

The Division of Finance