

**From:** [State of Alaska Payroll Helpdesk \(DOA sponsored\)](#)  
**To:** [SOA All Employees Executive Branch](#); [AK Leg Affairs Personnel Group](#)  
**Subject:** [INFORMATION] Finding Overtime Income Information for Tax Reporting  
**Date:** Thursday, January 22, 2026 4:06:20 PM  
**Attachments:** [image001.png](#)  
[image010.png](#)  
[image029.png](#)

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Greetings,

The Division of Finance is providing guidance to employees on how to find information related to accounting for the tax credit for overtime for Tax Year 2025. The IRS did not update the W-2 form for 2025; therefore, the State of Alaska was not required to report qualified overtime income on the W-2. For employees seeking to report overtime pay and potentially claim the overtime tax credit, the IRS has provided the following information and guidance:

- <https://www.irs.gov/newsroom/treasury-irs-provide-guidance-for-individuals-who-received-tips-or-overtime-during-tax-year-2025>
- <https://www.irs.gov/pub/irs-drop/n-25-69.pdf>

Employees should remember that only the overtime premium paid in an FLSA-eligible position qualifies for the deduction, and only that overtime which is required under the FLSA may be claimed. Many State of Alaska contracts are more generous than the FLSA. Please refer to the [Overtime Reporting Guidance](#) page for further information.

Please note that the Division of Finance cannot provide individual tax advice. Employees are encouraged to consult a qualified tax professional for guidance on their personal tax situation and assistance with claiming the overtime tax credit.

## Overtime Pay Categories

The following pay categories may qualify for the overtime tax credit. Please refer to the table below for these categories and the rate at which they are paid.

PAY CATEGORY DESCRIPTION	PAY CATEGORY LONG DESCRIPTION	RATE (Times Regular Rate of Pay)	PAY CATEGORY
ACADEMY PAY OT	ACADEMY PAY OVERTIME1.5	1.5x	299
CASHIN CMP QUAL	COMPENSATORY LEAVE CASHIN FLSA QUALIFIED PAY	SPECIAL - First multiply total dollars by 0.667, then treat as 1.5x.	408P
FLAT OT PREM	ASSIGNMENT	1.5x	FOT

	INCENTIVE PREMIUM/FLAT AMT - OVERTIME		
GRAVE DIFF 1.5	GRAVE OVERTIME	1.5x	270
GRAVE DIFF DBL	GRAVE DOUBLETIME	2x	272
HOLIDAY WORKED	HOLIDAY - HOURS WORKED	1.5x	249
LV COMP QUAL	COMP LEAVE FLSA QUALIFIED PAY	SPECIAL - First multiply total dollars by 0.667, then treat as 1.5x.	172P
OT 1.5	OVERTIME - TIME & 1/2	1.5x	251
OT DOUBLE	DOUBLETIME OVERTIME	2x	252
OT EFF	EMERGENCY FIREFIGHTER- OVERTIME	1.5x	255
PILOT PREM OT	PILOT PREMIUM - OT	1.5x	232
PLT DB OT	PILOT PREMIUM- DOUBLE OT	1.5x	23C
RECALL AFTER	RECALL AFT LMT - ACTL HRS WORKED	1.5x	244
RECALL BEFORE	RECALL BEFORE LIMIT - ACTUAL TIME WORKED	1.5x	243
SEADUTY 7.5 HR	SEA DUTY 7.5 HR DAY	SPECIAL - First multiply total dollars by 2.345, then treat as 1.5x.	110
SEADUTY 8 HR	SEA DUTY 8 HR DAY	SPECIAL - First multiply total dollars by 2.345, then treat as 1.5x.	111
SEADUTY RDO	SEADUTY RDO	SPECIAL - First multiply total dollars by 0.8182, then treat as 1.5x.	112
SERT DB OT	SERT PREMIUM- DOUBLE OT	2x	23B
SERT PREM OT	SERT PREMIUM - OT	1.5x	234
SWING DIFF 1.5	SWING OVERTIME	1.5x	260
SWING DIFF DBL	SWING DOUBLETIME	2x	262
WKEND OT PREM	WK END PREM O/T RATE - GGU/ASEA	1.5x	235

NOTE: Many of these codes will change for Tax Year 2026.

## Finding Overtime Pay Information

Employees may find information related to their overtime pay in the following places in Employee Self Service (ESS): <https://iris-ess.alaska.gov/>

### For Summary Information

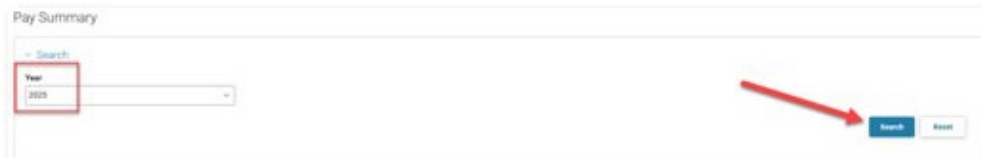
Select Pay/W-2 Information



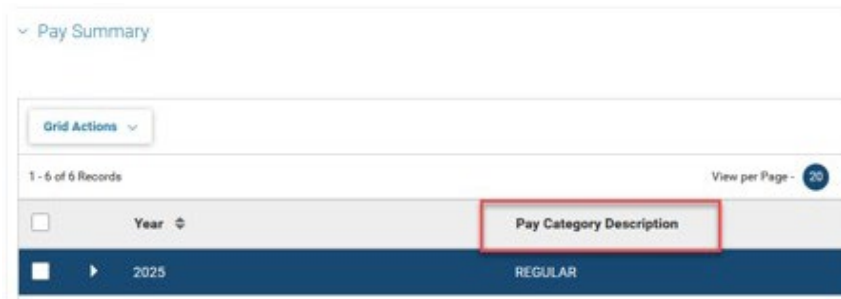
Select View Pay Summary



Select Search, then select 2025 from the “Year” drop down box and click the “Search” button.



Review the Pay Summary information for appropriate categories.



The Pay Summary grid can be customized to display the Pay Category code from the table above, by clicking the Gear icon to Configure Columns, and selecting the Pay Category column, Click OK to add the column to the grid.

Pay Summary

> Search

▼ Pay Summary

Grid Actions

1 - 14 of 14 Records View per Page - 20 50 100

<input type="checkbox"/>	Year	Pay Category Description
<input checked="" type="checkbox"/>	2025	REGULAR
<input type="checkbox"/>	2025	HOLIDAY
<input type="checkbox"/>	2025	LV PER
<input type="checkbox"/>	2025	HOLIDAY RDO
<input type="checkbox"/>	2025	OT EXEMPT ST
<input type="checkbox"/>	2025	HOLIDAY WORKED
<input type="checkbox"/>	2025	OT DBL
<input type="checkbox"/>	2025	SWING DIFF 1.5
<input type="checkbox"/>	2025	SWING DIFF DBL
<input type="checkbox"/>	2025	SWING DIFF

Configure Columns

- ☒ Year
- ☒ Pay Category Description
- ☒ Annual Amount
- ☐ Event Type Description
- ☐ Event Type ID
- ☐ Pay Category
- ☐ Q1
- ☐ Q2
- ☐ Q3
- ☐ Q4
- ☐ Tax Entity ID
- ☐ Taxing Entity Name

Reset OK Cancel

For detailed information

For detailed information, employees can access individual timesheets and pay stubs in ESS.

Timesheets

Select Time and Leave

Employee Profile Time and Leave Pay / W-2 Information Manage Direct Deposit Opt-Out of Paper W-2 Leave Cash-In Request

Select View Timesheet

View Timesheet View Leave Balance View Leave Details View Monthly Accrual and Usage

Enter the pay period start and end dates you want to review – dates will depend on your pay cycle. Your timekeeper can provide additional information if you are not sure. Click the Search button.

View Timesheet

> Search

Pay Period Start Date 12/06/2024 Pay Period End Date 12/21/2024 Status

Show More

Create Timesheet

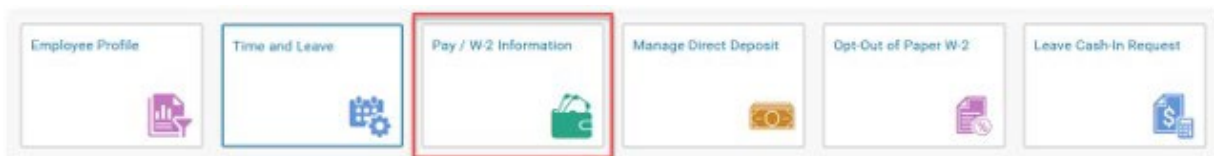
Search Reset

Select the three dots on the timesheet you wish to view. Click View.

Pay Period Start Date	Pay Period End Date	Status
12/06/2025	12/21/2025	Final
11/24/2025	12/07/2025	Final

Pay Stubs

Select Pay/W-2 Information



Select View Pay Slips



Select Search, then select 2025 from the “Year” drop down box, then click the Search button.

Select the paper clip beside the pay slip you wish to review to download the document.

Appointment ID	Check Date	Gross Pay Amount	Total Deductions Amount	Net Pay Amount	Type of Check	Attachments
-	12/21/2025				Regular	View Details
-	12/17/2025				Regular	View Details

Respectfully,  
The Division of Finance