



# **OBBBA –Reporting Overtime and Overtime Differentials**

Division of Finance – Department of Administration



*Providing Insight  
for Alaskans.*

# Content Guide



Background .....	<b>3</b>
Who does this material apply to?.....	<b>4</b>
What does this mean for you?.....	<b>5</b>
Resources .....	<b>8</b>
Understanding Pay Types and Overtime Eligibility.....	<b>9</b>
Qualified vs. Non-Qualified Time.....	<b>12</b>
What determines if it's qualified or non-qualified? .....	<b>13</b>
Determining the Work Period .....	<b>15</b>
Claiming Overtime – ACOA .....	<b>19</b>
Claiming Overtime – PSEA Troopers .....	<b>46</b>

# Background



Beginning December 22, 2025 for PSEA employees and December 18, 2025 for ACOA employees, the State of Alaska will adopt revised timesheet procedures to align with the requirements of Public Law 119-21 (the One Big Beautiful Bill Act).

This federal law introduced a new tax deduction for eligible overtime earnings through 2028. To support accurate reporting, the State is implementing updated procedures for recording overtime and premium pay.

# Who does this material apply to?



The content of this training applies to all **overtime eligible** employees in the following categories:

- Exempt or Partially Exempt Service
- Exempt Emergency Fire Fighters (EFF)
- Collective Bargaining Units including GGU, SU, LTC, CEA, **ACOA and PSEA**

All employees in these groups who are eligible for overtime should review and understand the procedures outlined in this material to ensure time is accurately reported on their timesheet.

In addition, anyone who supervises, reviews, or approves timesheets for employees in the above categories are required to become familiar with and proficient in the processes described. Accurate timesheet reporting is essential to ensure compliance with updated payroll and tax procedures.



# What does this mean for you?



To comply with updated tax regulations, all FLSA non-exempt (overtime eligible) employees must report applicable premium pay codes on their timesheets in a format that supports accurate processing by the Division of Finance.

**These procedures do not apply to FLSA-exempt (salaried) employees, even if they have an active Letter of Agreement authorizing compensation at 1.5 times their regular rate of pay.**

It is essential that supervisors reviewing and certifying employee timesheets are fully informed of the updated procedures to guarantee compliance and accurate payroll processing.

# What can you expect?



Employees should be aware that overtime earnings will continue to appear as taxed on their paystubs. This is expected and does not indicate an error.

Although certain premium pay types may qualify for a tax credit, this credit will not be reflected in regular payroll withholding. Instead, eligible employees will have the opportunity to claim the credit when filing their annual tax return, using information that will be provided on their W-2 form.

# What can you expect?

Because eligibility for the credit depends on accurate reporting, it is essential that all applicable premium pay codes are correctly recorded on an employee's timesheets.

Please note: 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.

# Resources



Employees and administrative staff are encouraged to review the following resources for detailed guidance on accurately reporting time on timesheets:

- **[Collective Bargaining Agreements](#)**
  - Review specific provisions related to timekeeping and compensation.
- **[Personnel Rules](#)**
  - Review specific provisions related to timekeeping and compensation.
- **[Alaska Administrative Manual \(AAM\)](#)**
  - Reference official procedures and standards for state operations.
- **[Fair Labor Standards Act \(FLSA\)](#)**
  - Learn about federal labor regulations, including overtime eligibility.
- **[Division of Finance – Payroll](#)**
  - Use additional resources and references available to State of Alaska employees.
- **[Department of Law – Interpretative Memorandum](#)**
  - Use to clarify practice and procedures regarding pay.



# Understanding Pay Types and Overtime Eligibility



Certain pay types are commonly used to help employees meet their standard workweek requirements but do not count toward the calculation of overtime eligibility. Please note that overtime rules may vary by bargaining unit, so employees should consult their applicable [collective bargaining agreement](#) for details specific to their situation.

## **Pay Types That Do Not Count Toward Overtime Thresholds:**

- All leave types
- Office Closures
- Regular Holiday Pay (when not worked)

Only hours spent physically working count toward an employee's FLSA overtime threshold.

# Which premium pays are included?



This procedural change applies to a wide range of premium pay codes—not just overtime.

Any Event Type (pay code) that compensates at 1.5 times an employee's regular rate of pay, along with most associated premium pays, is included in this update. Examples include, but are not limited to:

- Overtime
- Holiday Premium pay
- Double Time
- Overtime shift differentials (e.g., Swing OT, Grave OT)
- Recall pay
- SERT pay
- PILOT pay
- Sea Duty
- Academy Overtime

## **Reminder:**

These updates apply only to employee's deemed overtime eligible by **FLSA** standards. These changes to time reporting do not impact salaried (overtime ineligible) employees that may have a Letter of Agreement (LOA) allowing them to earn compensation at 1.5x their regular pay rate.

# Which premium pays does this impact?



Description	Old Event Code	New Event Code (Non-Qualified)	New Event Code (Qualified)
Overtime 1.5	251	251N	251Q
Overtime Double	252	252N	252Q
Holiday Worked	249	249N	249Q
Swing Overtime 1.5	260	260N	260Q
Swing Double	262	262N	262Q
Grave Overtime 1.5	270	270N	270Q
Grave Double	272	272N	272Q
Recall Within 4 Hours	243	243N	243Q
Recall with Minimum Guarantee	244	244N	244Q
SERT Premium Pay Overtime 1.5	234	234N	234Q
PILOT Premium Pay Overtime 1.5	232	232N	232Q
SERT Premium Pay Double	23B	23BN	23BQ
PILOT Premium Pay Double	23C	23CN	23CQ
Academy Overtime	299	299N	299Q

\*Changes are also being made to Sea Duty reporting and are detailed on a later slide

\*\*This list is not all inclusive of impacted codes

# Qualified vs. non-qualified overtime



Not all overtime or premium pay types earned are eligible for the tax credit opportunity. As a result, employees will be required to record overtime and other applicable premium pays on their timesheets using either qualified or non-qualified pay codes, depending on eligibility.

**Qualified pay codes** will end with the letter “Q”

**Non-qualified pay codes** will end with the letter “N”

For example:

- Overtime may be recorded using Event Type 251Q (qualified) or 251N (non-qualified)
- Swing Overtime may be recorded using Event Type 260Q (qualified) or 260N (non-qualified)

It is essential that employees and supervisors use the correct pay code to ensure accurate reporting and compliance with the new procedures.



# What determines if it's qualified or non-qualified?



Chronologically speaking, it is important to understand that qualified pay types are not limited to hours worked after reaching the FLSA qualifying overtime threshold within a work period.

The day in the week when overtime, holiday premium pay, or recall/call back occur does not determine qualification. What matters is that the employee physically works more than the FLSA qualifying overtime threshold within the designated work period.

The primary pay codes that should be used to reach an employee's FLSA qualifying overtime threshold are event codes that represent physical hours worked **at a regular rate of pay**.

- *Event Code 100 (Regular Hours) and Event Code 250 (Straight Pay)*

If event codes 100 and 250 do not equal 40 hours within the workweek, then time worked at a rate of 1.5x or more begin to be included, starting with time worked earliest in the week (from left to right).

# What determines if it's qualified or non-qualified?



Employees have the potential to record hours at a pay rate of 1.5x or more on a day that falls before their required workweek hours are reached.

- ***Examples: Overtime (if accrued daily), Holiday Premium Pay, Recall/Call Back***

Hours paid at a rate of 1.5x or higher on a day before the workweek requirement is met may still be considered qualified if:

- The employee's regular hours alone total the specified FLSA threshold for the work period, or
- The regular hours combined with straight pay reach the FLSA threshold for the work period

If regular hours and straight pay (*if present*) do not reach the qualifying FLSA threshold, then hours worked at a pay rate of 1.5x or more will begin to be included in reaching the hours needed for qualified time.

- Hours at 1.5x or more that are included in reaching the FLSA threshold are considered non-qualified time.
- When non-qualified time is used to reach the threshold, the earliest hours in the week at a pay rate of 1.5x or more will have the non-qualified pay codes applied.
- Hours will continue to be considered non-qualified until they reach the FLSA threshold, at which point all remaining pay at a rate of 1.5x or more in the week will begin to be considered qualified.

# Determining the Work Period



- For law enforcement employees under FLSA Section 7(k), overtime is based on a fixed “work period” of 7 to 28 consecutive days set by the employer, rather than the standard 40-hour week. The work period includes the single rotation of both on and off days.
- The overtime threshold is proportional to 171 hours in a 28-day period, meaning **officers earn qualifying overtime after 43 hours for a 7-day work period, after 86 hours in a 14-day work period, or after 171 hours in a 28-day work period.**
- The work period covers the entire cycle of workdays and off days
- To identify your work period, look at how your department structures its recurring schedule of on and off days. For example:
  - A 7 day/1-week cycle often follows the pattern of 5 days on/2 days off or 4 days on/3 days off.
  - A 14 day/2-week cycle often follows a pattern of 1 week on/1 week off.
  - A 28 day/4-week cycle often follows a pattern of 2 weeks on/2 weeks off.
- The duration of the work period for different schedules is typically defined in Alternate Work Week agreements or the bargaining unit contract.

# What determines if it's qualified or non-qualified?



For overtime and other premium pay types to be considered qualified, an employee must physically work the required number of hours within their designated work period. In which case overtime and applicable premium pay types must be recorded using qualified pay codes.

For ACOA and PSEA, the qualifying threshold differs from the overtime threshold established in the bargaining unit contracts. As a result, employees might first earn non-qualifying overtime hours before reaching the qualifying overtime threshold.

If an employee does not physically work the required number of hours within their designated work period due to leave, holidays, or a shorter workweek requirement, any overtime or applicable premium pay earned during that period must be recorded using non-qualified pay codes.

Accurate recording of qualified versus non-qualified time is essential to ensure compliance with payroll procedures and proper tax reporting.



# Qualified vs. non-qualified overtime



It is important to understand that qualified pay types are not limited only to hours worked after the date of reaching the work period requirement. The timing of when overtime or premium pay occurs does not determine qualification.

What matters is that the employee physically works the required number of hours during their designated work period.

This is an important consideration for employees who are considered daily overtime, receive recall premium pay early on in their workweek, or have an early week holiday. These hours may still be considered qualified, provided the employee physically works at least the required number of hours by the end of their work period.

# What does all of this look like on a timesheet?



The following slides provide visual examples and additional guidance on properly recording overtime and other premium pay types on a timesheet.

Please pay close attention to any bargaining unit-specific notes or disclaimers, as procedures may vary depending on employee group.



## Claiming Overtime: ACOA



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# Claiming Overtime: ACOA



This section includes visual examples of how to correctly record nonqualifying and qualifying overtime on a timesheet. It is specifically intended for ACOA bargaining unit members.

The ACOA contract specifies 2 different schedules; 42-Hour and 84-Hour

- 42-Hour schedule
  - 5 days on/2 days off
  - 1-week work period (Thursday through Wednesday)
  - **Threshold for qualifying overtime is 43 hours in 1 week**
- 84-Hour schedule
  - 1 week on/1 week off
  - 2-week work period beginning on the first day of the pay period.
  - **Threshold for qualifying overtime is 86 hours in 2 weeks**

Please note: The following examples are intended as a helpful guide only. They do not cover every possible time-reporting situation.



# Law Enforcement FLSA Threshold per Work Period Length



- The chart below outlines the FLSA qualifying overtime thresholds based on the length of the work period.

Work Period	Law Enforcement FLSA Threshold
28 days	171 hours
21 days	128 hours
14 days	86 hours
7 days	43 hours

### EXAMPLE OF NON-QUALIFYING OVERTIME

## Corrections

Pay Period Start Date: January 29, 2026  
Pay Period End Date: February 11, 2026  
Document ID: \_\_\_\_\_  
Certified By: \_\_\_\_\_  
Date: \_\_\_\_\_  
Entered By: \_\_\_\_\_

Entered By:

Comp Time: No

Highlighted week shows employee work period

[illegible]

This employee took 5 hours of leave during the work period.

The employee worked overtime within the same work period that they also took leave. The employee had not met the 86-hour threshold for qualifying overtime due to the leave usage, making this non-qualifying overtime (251N)

0:00

Employee Signature \_\_\_\_\_

Date: 1/1/1901

*Supervisor Signature*

Date: 1/1/1901

**Comments:**

### EXAMPLE OF NON-QUALIFYING OVERTIME

## Corrections

Pay Period Start Date: January 29, 2026  
Pay Period End Date: February 11, 2026  
Document ID: \_\_\_\_\_  
Certified By: \_\_\_\_\_  
Date: \_\_\_\_\_  
Entered By: \_\_\_\_\_

Entered By:

Comp Time: No

Highlighted week shows employee work period

				Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	Mon 02/02	Tue 02/03	Wed 02/04	Thu 02/05	Fri 02/06	Sat 02/07	Sun 02/08	Mon 02/09	Tue 02/10	Wed 02/11	Thu 02/12	HOURS WORKED
	<b>Standard Start / Stop Times:</b>																		
Start	8:00			6:00	6:00	6:00	6:00	6:00	6:00	6:00	6:00								
Stop	12:00			18:00	18:00	18:00	18:00	13:00	18:00	18:00	10:00								
Start	13:00																		
Stop	16:30																		
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			12:00	12:00	12:00	12:00	7:00	12:00	12:00	4:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	83:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	Mon 02/02	Tue 02/03	Wed 02/04	Thu 02/05	Fri 02/06	Sat 02/07	Sun 02/08	Mon 02/09	Tue 02/10	Wed 02/11	Thu 02/12	TOTAL HOURS
100	REGULAR PAY			12:00	12:00	12:00	12:00	7:00	12:00	12:00									79:00
105	REG HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
16\$SK	LV PER SK							5:00											5:00
25IN	OT 1.5										4:00								4:00
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If needed									12:00	12:00									88:00

This employee took 5 hours of leave.

The employee worked overtime within the same work period as their scheduled time.

### Dive Deeper:

Use a calculator to total the highlighted hours in the work period.

This employee took 5 hours of leave during the work period.

The employee worked overtime within the same work period that they also took leave. The employee had not met the 86-hour threshold for qualifying overtime due to the leave usage, making this non-qualifying overtime (251N)

**Dive Deeper:**  
Use a calculator to total the highlighted hours in the work period.

The employee worked 79 hours in the period, which is 7 hours below the 86-hour threshold required for qualifying overtime. As a result, all 4 overtime hours are coded as non-qualifying (251N)

0:00

Employee Signature: \_\_\_\_\_

Employee Signature \_\_\_\_\_

Date:

Date:

Supervisor Signature:

*Supervisor Signature*

### EXAMPLE OF QUALIFYING OVERTIME

ALASKA DEPARTMENT OF

### Corrections

### Time & Attendance Report

Pay Period Start Date: January 29, 2026

Pay Period End Date: February 11, 2026

Employee Name: Employee, Alaska Home Department: 20

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

Certified By: \_\_\_\_\_

Status: Full Time (FR)

**Bargaining Unit: ACOA**

Comp Time: No

Date: \_\_\_\_\_

Highlighted week shows employee work period

Entered By: \_\_\_\_\_

				Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	HOURS WORKED
	<b>Standard Start / Stop Times</b>			01/29	01/30	01/31	02/01	02/02	02/03	02/04	02/05	02/06	02/07	02/08	02/09	02/10	02/11	02/12	
Start	8:00			8:00	8:00		6:00	8:00	8:00	8:00	8:00	8:00			8:00	8:00	8:00		
Stop	12:00			12:00	12:00		18:00	12:00	12:00	12:00	12:00	12:00			12:00	12:00	12:00		
Start	13:00			12:30	12:30			12:30	12:30	12:30	12:30	12:30			12:30	12:30	12:30		
Stop	16:30			17:00	16:30			17:00	17:00	17:00	17:00	16:30			17:00	17:00	17:00		
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			8:30	8:00	0:00	12:00	8:30	8:30	8:30	8:30	8:00	0:00	0:00	8:30	8:30	8:30	0:00	96:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	Mon 02/02	Tue 02/03	Wed 02/04	Thu 02/05	Fri 02/06	Sat 02/07	Sun 02/08	Mon 02/09	Tue 02/10	Wed 02/11	Thu 02/12	TOTAL HOURS
100	REGULAR PAY			8:30	8:00			8:30	8:30	8:30	8:30	8:00			8:30	8:30	8:30		84:00
105	REG HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
25IN	OT 1.5						1:00												1:00
25IQ	OT 1.5						11:00												11:00
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				12:00	8:30			8:30	8:30	8:30	8:30	8:00	0:00	0:00	8:30	8:30	8:30	0:00	96:00

This employee receives 1 hour of non-qualifying overtime because they worked only 42 hours. That extra hour brings them to the 43-hour threshold where overtime becomes qualifying.

An employee becomes eligible for qualifying overtime once they have physically worked 43 hours in the work period

Supervisor Signature: Supervisor Signature

\_\_\_\_\_  
Supervisor Signature

Date: 1/1/1901

Date: 1/1/1901

Comments:

0:00



### EXAMPLE OF QUALIFYING OVERTIME

ALASKA DEPARTMENT OF Corrections

ALASKA DEPARTMENT OF Corrections

ALASKA DEPARTMENT OF

Corrections

Time & Attendance Report

Pay Period Start Date: January 29, 2026Pay Period End Date: February 11, 2026

Employee Name: Employee, Alaska Home Department: 20

Employee Name: Employee, Alaska Home Department: 20

Employee Name: Employee, Alaska Home Department: 20 Alt. Workweek: No

Employee Name: Employee, Alaska Home Department: 20 Alt. Workweek: No Document ID: \_\_\_\_\_

Employee ID: 123456

Employee ID: 123456 Home Unit: ZI03

Employee ID: 123456	Home Unit: ZI03	Overtime Eligible: Yes
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Employee ID: 123456 Home Unit: ZI03 Overtime Eligible: Yes Certified By: \_\_\_\_\_

Status: Full Time (FR)

Status: Full Time (FR) Bargaining Unit: ACOA

Status: <u>Full Time (FR)</u>	Bargaining Unit: <u>ACOA</u>	Comp Time: <u>No</u>
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Status: Full Time (FR) Bargaining Unit: ACOA Comp Time: No Date: \_\_\_\_\_

Highlighted week shows employee work period

Highlighted week shows employee work period Entered By: \_\_\_\_\_

				Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	HOURS WORKED
Standard Start / Stop Times				01/29	01/30	01/31	02/01	02/02	02/03	02/04	02/05	02/06	02/07	02/08	02/09	02/10	02/11	02/12	
Start	8:00			8:00	8:00		6:00	8:00	8:00	8:00	8:00	8:00			8:00	8:00	8:00		
Stop	12:00			12:00	12:00		18:00	12:00	12:00	12:00	12:00	12:00			12:00	12:00	12:00		
Start	13:00			12:30	12:30			12:30	12:30	12:30	12:30	12:30			12:30	12:30	12:30		
Stop	16:30			17:00	16:30			17:00	17:00	17:00	17:00	16:30			17:00	17:00	17:00		
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Total	7:30			8:30	8:00	0:00	12:00	8:30	8:30	8:30	8:30	8:00	0:00	0:00	8:30	8:30	8:30	0:00	96:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	Mon 02/02	Tue 02/03	Wed 02/04	Thu 02/05	Fri 02/06	Sat 02/07	Sun 02/08	Mon 02/09	Tue 02/10	Wed 02/11	Thu 02/12	TOTAL HOURS
100	REGULAR PAY			8:30	8:00			8:30	8:30	8:30	8:30	8:00			8:30	8:30	8:30		84:00
105	REG HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
251N	OT 1.5						1:00												1:00
251Q	OT 1.5						11:00												11:00
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This employee receives 1 hour of non-qualifying overtime because they worked only 42 hours. That extra hour brings them to the 43-hour threshold where overtime becomes qualifying.

An employee becomes eligible for qualifying overtime once they have physically worked 43 hours in the work period

**Dive Deeper:**

Use a calculator to total the highlighted hours in the first work period.

You'll notice the employee works 42 hours of 100 code/regular pay.  
The employee worked 12 hours of overtime on their RDO.

Because the threshold is 43 hours and the employee has only 42 physically worked, the first overtime hour is non-qualifying (251N). That hour raises the total to 43 hours worked, making all remaining overtime in the work period qualifying.

Notice that the entire work period is considered and qualifying overtime can happen based on time worked later in the week.

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Supervisor Signature: Supervisor Signature

Supervisor Signature: Supervisor Signature

# What determines if it's qualified or non-qualified?



## Pro Tip!

To determine how many hours at a pay rate of 1.5x or more within a week should be considered qualified and verify accurate reporting, proceed with the following steps.

### Step 1: Calculate hours physically worked within the work period.

- Add up all hours physically worked during the workweek.
- Exclude any leave or holiday hours – *only actual time worked counts*.

### Step 2: Compare Against the FLSA threshold for the work period length

- If total hours physically worked exceed the threshold, the number of hours above the threshold should be how many hours are recorded as qualified time within that work period.
  - If pay at a rate of 1.5x or higher are included in reaching (but not exceeding) 40 hours, those hours are considered non-qualified.
- If total physical hours worked are less than the FLSA threshold, all pay at a rate of 1.5x or more is considered non-qualified.

# What determines if it's qualified or non-qualified?



Example:

An employee physically worked 54:00 hours in a work period and has a FLSA requirement of 43:00 hours.

$$54:00 - 43:00 = 11:00$$

54:00 (*hours physically worked in a work period*) minus 43:00 (*FLSA qualified time threshold*) = 11:00 hours of qualified time to be recorded on timesheet for that week.

Considering the FLSA threshold for qualified time is 43:00 hours, and a total of 54:00 hours in that work period were worked, 11:00 hours in the work period must be considered qualified – whether that be overtime, holiday premium pay, recall/call back, or double time.

### EXAMPLE OF QUALIFYING OVERTIME

ALASKA DEPARTMENT OF

## Corrections

### Time & Attendance Report

Pay Period Start Date: January 29, 2026

Pay Period End Date: February 11, 2026

Employee Name: Employee, Alaska

Home Department: 20

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

**Certified By:** \_\_\_\_\_

Status: Full Time (FR)

**Bargaining Unit: ACOA**

Comp Time: No

Date: \_\_\_\_\_

Highlighted week shows employee work period

Entered By:

	Standard Start / Stop Times			Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	Mon 02/02	Tue 02/03	Wed 02/04	Thu 02/05	Fri 02/06	Sat 02/07	Sun 02/08	Mon 02/09	Tue 02/10	Wed 02/11	Thu 02/12	HOURS WORKED
Start	8:00			8:00	8:00		6:00	8:00	8:00	8:00	8:00	8:00			8:00	8:00	8:00		
Stop	12:00			12:00	12:00		18:00	12:00	12:00	12:00	12:00	12:00			12:00	12:00	12:00		
Start	13:00			12:30	12:30			12:30	12:30	12:30	12:30	12:30			12:30	12:30	12:30		
Stop	16:30			17:00	16:30			17:00	17:00	17:00	17:00	16:30			17:00	17:00	17:00		
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			8:30	8:00	0:00	12:00	8:30	8:30	8:30	8:30	8:00	0:00	0:00	8:30	8:30	8:30	0:00	96:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	Mon 02/02	Tue 02/03	Wed 02/04	Thu 02/05	Fri 02/06	Sat 02/07	Sun 02/08	Mon 02/09	Tue 02/10	Wed 02/11	Thu 02/12	TOTAL HOURS
100	REGULAR PAY			8:30	8:00			8:30	8:30	8:30	8:30	8:00			8:30	8:30	8:30		86:00
105	REG-HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
25IN	OT 1.5						1:00												1:00
25IQ	OT 1.5						11:00												11:00
																			0:00
																			0:00
																			0:00
																			0:00
																			0:00
																			0:00
																			0:00
																			0:00
																			0:00
If needed additional event lines:	Taking the same example, the second method of determining qualified overtime can be applied: The employee is scheduled on a 7-day work period. This means the qualifying overtime threshold will be 43:00 hours physically worked in the period.																		0:00
	1. Determine how many hours were physically worked in the work period. In this case, the employee physically worked 54:00 hours																		87:30

**Taking the same example, the second method of determining qualified overtime can be applied:**

The employee is scheduled on a 7-day work period. This means the qualifying overtime threshold will be 43:00 hours physically worked in the period.

1. Determine how many hours were physically worked in the work period. In this case, the employee physically worked 54:00 hours.
2. Subtract the applicable FLSA threshold from the number of hours physically worked. (54:00-43:00=11:00). This means the employee must have 11:00 hours of qualifying hours paid at a rate of time and a half.
3. Add qualified hours of overtime beginning on the right side of the timesheet until amount in step 2 is met (251Q). Then, code all remaining hours paid at time and a half as non qualifying (251N).

The employee is scheduled on a 7-day work period. This means the qualifying overtime threshold will be 43:00 hours physically worked in the period.

1. Determine how many hours were physically worked in the work period. In this case, the employee physically worked 54:00 hours.
2. Subtract the applicable FLSA threshold from the number of hours physically worked. (54:00-43:00=11:00). This means the employee must have 11:00 hours of qualifying hours paid at a rate of time and a half.
3. Add qualified hours of overtime beginning on the right side of the timesheet until amount in step 2 is met (251Q). Then, code all remaining hours paid at time and a half as non qualifying (251N).

Employee Sign: \_\_\_\_\_

Supervisor Signal

0:00







### EXAMPLE OF QUALIFYING OVERTIME

ALASKA DEPARTMENT OF

## Corrections

### Time & Attendance Report

Employee Name: Employee, Alaska

Home Department: 20

Alt. Workweek: No

Pay Period Start Date: January 29, 2026

Pay Period End Date: February 11, 2026

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

Document ID:

Certified By: \_\_\_\_\_

Status: Full Time (FR)

Bargaining Unit: ACOAComp Time: No

Date: \_\_\_\_\_

Entered By: \_\_\_\_\_

Highlighted days show employee work period

[illegible]

The employee receives an additional half hour per day for a missed meal break. This time is coded as 100 Regular Pay until the employee reaches the established overtime threshold of 84:00 hours.

Once the employee reaches 84:00 hours of physically worked time, they are still 2:00 hours short of the FLSA qualifying overtime threshold. As a result, the next 2:00 hours of overtime must be coded as non-qualifying overtime (251N). Non qualifying overtime should come before qualifying overtime on the timesheet as shown.

The employee receives an additional half hour per day for a missed meal break. This time is coded as 100 Regular Pay until the employee reaches the established overtime threshold of 84:00 hours.

Once the employee reaches 84:00 hours of physically worked time, they are still 2:00 hours short of the FLSA qualifying overtime threshold. As a result, the next 2:00 hours of overtime must be coded as non-qualifying overtime (251N). Non qualifying overtime should come before qualifying overtime on the timesheet as shown.

Once meeting the qualifying overtime threshold of 86:00 physically worked, the employee is eligible to earn qualifying overtime (251Q).

0:00

Supervisor Signature: \_\_\_\_\_

Supervisor Signature \_\_\_\_\_

Date: 1/1/1901

Comments:	
-----------	--

1901

# Holiday Premium Pay



- Holiday Premium Pay is paid to employees at time and a half for hours worked on the holiday. It will be considered qualifying or non qualifying depending on if the employee has met the work period threshold to earn qualifying overtime.
- In addition, all other codes tied to hours worked on the holiday—such as swing differential or grave differential—will follow the same rules. These hours are treated as non-qualifying until the threshold is reached, and once the threshold is met, they are classified as qualifying



0:00

# EXAMPLE OF NON QUALIFYING HOLIDAY PREMIUM PAY (249)

ALASKA DEPARTMENT OF

Corrections

Time & Attendance Report

Employee Name: Employee, Alaska

Home Department: 20

Alt. Workweek: No

Pay Period Start Date: January 1, 2026

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

Pay Period End Date: January 14, 2026

Status: Full Time (FR)

Bargaining Unit: ACOA

Comp Time: No

Document ID:

Certified By:

Date:

Entered By:

Highlighted days shows employee work period

Standard Start / Stop Times				Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	HOURS WORKED
				01/01	01/02	01/03	01/04	01/05	01/06	01/07	01/08	01/09	01/10	01/11	01/12	01/13	01/14	01/15	
Start	8:00			6:00	6:00	6:00	6:00	6:00	6:00	6:00		10:00							
Stop	12:00			18:00	18:00	18:00	18:00	18:00	18:00	18:00		14:00							
Start	13:00																		
Stop	16:30																		
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			12:00	12:00	12:00	12:00	12:00	12:00	12:00	0:00	4:00	0:00	0:00	0:00	0:00	0:00	0:00	76:00
Event Code	Event Code Description	LDP Override/Ref#	LDP Description	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	TOTAL HOURS
				01/01	01/02	01/03	01/04	01/05	01/06	01/07	01/08	01/09	01/10	01/11	01/12	01/13	01/14	01/15	
100	REGULAR PAY				12:00	12:00	12:00	12:00	12:00	12:00									72:00
105	REG HOLIDAY			8:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	8:00
249N	HOLIDAY WORKED			12:00															0:00
251N	OT 1.5											2:00							2:00
251Q	OT 1.5											2:00							2:00

On 01/01, the employee worked 12 holiday hours. Counting regular (100 code) pay, their total was 72 hours-14 hours below the 86-hour threshold for qualifying overtime. Because the threshold was not met, the 249 code is recorded as non-qualifying (249N).

The employee worked 4 overtime hours on their RDO. With 72 hours of regular pay (100) and 12 holiday hours coded as non-qualifying (249N), their total is 84-two hours short of the 86-hour threshold. Therefore, the first 2 overtime hours are non-qualifying (251N)

Once the employee reaches 86 hours of physically worked time in the work period, any additional overtime is qualifying (251Q).

## Dive Deeper:

Use a calculator to total the highlighted hours in the work period. You'll notice the employee only physically works 72 hours of 100 code. This means they are short 14 hours of the 86 hour qualifying OT threshold.

The 249 Holiday Premium Pay of 12 hours is considered non-qualifying (249N) and brings the employee to 84 hours worked (72+12). The employee is now short 2 hours of the 86 hour threshold.

On the Friday RDO, the employee receives 2 hours of non-qualifying OT (251N) to reach the 86 hour threshold. All remaining overtime is qualifying (251Q).



### EXAMPLE OF QUALIFYING HOLIDAY PREMIUM PAY (249)

ALASKA DEPARTMENT OF

## Corrections

### Time & Attendance Report

Employee Name: Employee, Alaska

Home Department: 20

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

**Certified By:**

Status: Full Time (FR)

**Bargaining Unit: ACOA**

Comp Time: No

Date:

Highlighted week shows employee work period

Entered By:

Pay Period Start Date: January 15, 2026

Pay Period End Date: January 28, 2026

				Thu 01/15	Fri 01/16	Sat 01/17	Sun 01/18	Mon 01/19	Tue 01/20	Wed 01/21	THU 01/22	FRI 01/23	SAT 01/24	SUN 01/25	MON 01/26	TUE 01/27	WED 01/28	THU 01/29	HOURS WORKED
	<b>Standard Start / Stop Times</b>																		
Start	8:00			8:00	8:00			8:00	8:00	8:00	8:00	8:00			8:00	8:00	8:00		
Stop	12:00			12:00	12:00			12:00	12:00	12:00	12:00	12:00			12:00	12:00	12:00		
Start	13:00			12:30	12:30			12:30	12:30	12:30	12:30	12:30			12:30	12:30	12:30		
Stop	16:30			17:00	19:00			16:30	17:00	17:00	17:00	17:00			16:30	17:00	17:00		
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			8:30	10:30	0:00	0:00	8:00	8:30	8:30									
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Thu 01/15	Fri 01/16	Sat 01/17	Sun 01/18	Mon 01/19	Tue 01/20	Wed 01/21									
100	REGULAR PAY			8:30	8:30				8:30	8:30									
105	REG HOLIDAY			0:00	0:00	0:00	0:00	8:00	0:00	0:00									
251N	OT 1.5				1:00														
251Q	OT 1.5				1:00														
249Q	HOLIDAY WORKED							8:00											
If needed additional event lines are	<b>TOTAL</b>			8:30	10:30	0:00	0:00	16:00	8:30	8:30									

**42-Hour Workweek Requirement Met (Codes 100 + 105)**

- Code 100-Regular Pay: 34 hours of physically worked time
- Code 105-Holiday Pay: 8 Hours, not physically worked time
- Total: 42:00 hours

**Qualifying Overtime Threshold (Codes 100 + 249 + 251)**

- Code 100- 34:00 hours physically worked time (total of 34:00)
- Code 249- 8:00 hours physically worked time (total of 42:00)

If needed additional event lines are available at row 46 to 69. Totals will reflect all event rows filled out.

We certify that all time and hours of work recorded above on Page 1 and on Page 2 are true and correct.

Employee Signature: \_\_\_\_\_

Employee Signature

Date:

**Supervisor Signature:**

*Supervisor Signature*

Date:

#### 42-Hour Workweek Requirement Met (Codes 100 + 105)

- Code 100-Regular Pay: 34 hours of physically worked time
- Code 105-Holiday Pay: 8 Hours, not physically worked time
- Total: 42:00 hours

### Qualifying Overtime Threshold (Codes 100 + 249 + 251)

- Code 100- 34:00 hours physically worked time (total of 34:00)
- Code 249- 8:00 hours physically worked time (total of 42:00)
- Code 251N- 1:00 physically worked time (total of 43:00)

**Non-qualifying overtime must be recorded first in chronological order on the timesheet, before any qualifying overtime. That's why 251N is applied on Friday, rather than coding an hour of non-qualifying Holiday Premium Pay on Monday.**

# EXAMPLE OF QUALIFYING HOLIDAY PREMIUM PAY

ALASKA DEPARTMENT OF

Corrections

Time & Attendance Report

Employee Name: Employee, Alaska

Home Department: 20

Alt. Workweek: No

Pay Period Start Date: February 12, 2026

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

Pay Period End Date: February 25, 2026

Status: Full Time (FR)

Bargaining Unit: ACOA

Comp Time: No

Document ID: \_\_\_\_\_

Certified By: \_\_\_\_\_

Date: \_\_\_\_\_

Entered By: \_\_\_\_\_

Highlighted days show employee work period

Standard Start / Stop Times				Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	HOURS WORKED
				02/12	02/13	02/14	02/15	02/16	02/17	02/18	02/19	02/20	02/21	02/22	02/23	02/24	02/25	02/26	
Start	8:00			6:00	6:00	6:00	6:00	6:00	6:00	6:00			6:00						
Stop	12:00			18:00	18:00	18:00	18:00	18:00	18:00	18:00			18:00						
Start	13:00			18:00	18:00	18:00	18:00												
Stop	16:30			22:00	22:00	22:00	22:00												
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			16:00	16:00	16:00	16:00	12:00	12:00	12:00	0:00	0:00	12:00	0:00	0:00	0:00	0:00	0:00	112:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	TOTAL HOURS
				02/12	02/13	02/14	02/15	02/16	02/17	02/18	02/19	02/20	02/21	02/22	02/23	02/24	02/25	02/26	
100	REGULAR PAY			12:00	12:00	12:00	12:00		12:00	12:00									72:00
105	REG HOLIDAY			0:00	0:00	0:00	0:00	8:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	8:00
251N	OT 1.5			4:00	4:00	4:00	2:00												14:00
251Q	OT 1.5						2:00						12:00						14:00
249Q	HOLIDAY WORKED							12:00											12:00
260N	SWING DIFF 1.5			4:00	4:00	4:00	2:00												
260Q	SWING DIFF 1.5						2:00												
TOTAL				20:00	20:00	20:00	20:00	20:00	12:00	12:00									

If needed additional event lines are available at row 46 to 69. Totals will reflect all event rows filled out.

We certify that all time and hours of work recorded above on Page 1 and on Page 2 are true and correct

Employee Signature: \_\_\_\_\_

*Employee Signature*

Supervisor Signature: \_\_\_\_\_

*Supervisor Signature*

Da

Da

This employee was placed on 4-hour holds from 02/12 to 02/15. Begin by adding the highlighted 100-code hours to determine total physically worked time, which is 72:00 hours. This leaves the employee 14:00 hours short of the 86:00-hour qualifying overtime threshold.

Next, apply overtime hours in the order they occurred, coding them as non-qualifying overtime (251N) until the threshold is met. This is shown as the highlighted 251N hours. In this case, the threshold is reached on 02/15.

Any overtime hours worked after that point should be coded as qualifying (e.g., 251Q, 260Q, 249Q), depending on the type of premium pay. Notice how swing differential (260N and 260Q) correspond with the type of overtime being earned at that time.



# Shift Differentials and other Premium Pays



## Important Clarification:

When an employee qualifies for a shift differential (other premium pays that correspond with hours worked) and earns overtime, the shift differential must align with the type of overtime being claimed.

If the overtime is non-qualified, the corresponding shift differential must also be non-qualified. If the overtime is qualified, the shift differential must be qualified as well.

The shift differential and overtime type should always match—they must never be recorded differently.

This includes:

- Swing Differential: 260N, 260Q
- Grave Differential: 270N, 270Q

# Claiming Swing and Grave Shift Differentials



## Examples:

- If an employee is claiming swing shift differential in combination with non-qualified overtime (Event Code **251N**), they should claim non-qualified Swing OT (Event Code **260N**).
- If an employee is claiming swing shift differential in combination with qualified overtime (Event Code **251Q**), they should claim qualified Swing OT (Event Code **260Q**).

## Reminder:

They should never be recorded mismatched for the same timeframe. This applies to shift differentials corresponding with Overtime, Double Time, Holiday Premium Pay and Recall/Callback hours.

# Event Codes – Swing and Grave Shift Differentials



Shift Type	Pay Rate Being Earned	Qualified Status	Event Code
<b>Swing</b>	Regular Pay Rate	N/A	<b>280</b>
	Overtime Pay Rate (1.5x)	Non-Qualified	<b>260N</b>
	Overtime Pay Rate (1.5x)	Qualified	<b>260Q</b>
	Double Pay Rate (2x)	Non-Qualified	<b>262N</b>
	Double Pay Rate (2x)	Qualified	<b>262Q</b>
<b>Grave</b>	Regular Pay Rate	N/A	<b>290</b>
	Overtime Pay Rate (1.5x)	Non-Qualified	<b>270N</b>
	Overtime Pay Rate (1.5x)	Qualified	<b>270Q</b>
	Double Pay Rate (2x)	Non-Qualified	<b>272N</b>
	Double Pay Rate (2x)	Qualified	<b>272Q</b>

0:00

Supervisor Si



# Recall



- Since Recall time pays at time and a half and corresponds with time worked, it is also subject to nonqualifying and qualifying rules. However, this only applies to the hours of recall spent physically working.
  - Applicable codes for recall within 4 hours of a shift are 243N and 243Q
  - Applicable codes for recall later than 4 hours after completion of shift are 244N, 244Q, and 245
- Recall code 245 used to meet the minimum guarantee of 3:00 hours of pay is not time spent physically working. Therefore, it will not have qualifying or non qualifying codes.

ALASKA DEPARTMENT OF

## Corrections

### Time & Attendance Report

Pay Period Start Date: January 29, 2026

Pay Period End Date: February 11, 2026

Employee Name: Employee, Alaska

Home Department: 20

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

**Certified By:**

Status: Full Time (FR)

**Bargaining Unit: A**

Date:

Entered By:

Highlighted days show work period

[illegible]

If needed additional event lines are available at row 46 to 69. Totals will reflect all event rows filled out.

TOTAL

We certify that all

**Employee Signature:**

Employee Signature \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Supervisor Signature \_\_\_\_\_

On 01/29, the employee was recalled within 4 hours of completing their shift. Because they had only accumulated 84:00 hours toward the required 86:00-hour qualifying overtime threshold, this recall time was coded as non-qualifying recall (243N).

On 02/06 and 02/08, the employee was recalled more than 4 hours after completing their last shift. The first hour of recall was coded as non-qualifying (244N) since the employee was still 1 hour short of the 86:00-hour threshold. Once the threshold was met, all remaining recall hours were coded as qualifying recall (244Q).

It is important to note that the Recall Minimum Guarantee (245) is neither qualifying nor non-qualifying. This code represents guaranteed pay at time-and-a-half, but it does not correspond to actual hours worked. Therefore, it does not require classification as qualifying or non-qualifying overtime.

0:00

# EXAMPLE 2 OF RECALL

ALASKA DEPARTMENT OF

Corrections

Time & Attendance Report

Employee Name: Employee, Alaska

Home Department: 20

Alt. Workweek: No

Employee ID: 123456

Home Unit: ZI03

Overtime Eligible: Yes

Status: Full Time (FR)

Bargaining Unit: AC

Highlighted days show work period

Pay Period Start Date: January 29, 2026

Pay Period End Date: February 11, 2026

Document ID: \_\_\_\_\_

Certified By: \_\_\_\_\_

Date: \_\_\_\_\_

Entered By: \_\_\_\_\_

				Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	HOURS WORKED
Standard Start / Stop Times				01/29	01/30	01/31	02/01	02/02	02/03	02/04	02/05	02/06	02/07	02/08	02/09	02/10	02/11	02/12	
Start	8:00			18:00	0:00	0:00	0:00	0:00	0:00	0:00	6:00		19:00						
Stop	12:00			24:00	6:00	6:00	6:00	6:00	6:00	6:00	6:00		24:00						
Start	13:00				18:00	18:00	18:00	18:00	18:00	18:00									
Stop	16:30				24:00	24:00	24:00	24:00	24:00	24:00									
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			6:00	12:00	12:00	12:00	12:00	12:00	12:00	0:00	0:00	5:00	0:00	0:00	0:00	0:00	0:00	83:00
Event Code	Event Code Description	LDP Override/ Ref#	LDP Description	Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	Mon 02/02	Tue 02/03	Wed 02/04	Thu 02/05	Fri 02/06	Sat 02/07	Sun 02/08	Mon 02/09	Tue 02/10	Wed 02/11	Thu 02/12	TOTAL HOURS
100	REGULAR PAY			12:00	12:00	12:00	12:00	12:00	12:00	12:00									84:00
105	REC HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
280	SWING DIFF			12:00	12:00	12:00	12:00	12:00	12:00	12:00									84:00
244N	RECALL AFTER												2:00						2:00
244Q	RECALL AFTER												3:00						3:00
260N	SWING DIFF 1.5												2:00						2:00
260Q	SWING DIFF 1.5												3:00						3:00
																			0:00
																			0:00
																			0:00
TOTAL				24:00	24:00	24:00	24:00	24:00	24:00	24:00	0:00	0:00	10:00	0:00	0:00	0:00	0:00	0:00	178:00

If needed additional event lines are available at row 46 to 69. Totals will reflect all event rows filled out.

We certify that:

Employee Signature: \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

This employee was recalled for a total of 5:00 hours on 02/07. The employee is paid both 244N and 244Q since the recall happened more than 4 hours after the end of their prior shift. Because the employee exceeded the minimum guarantee of 4:00 paid at the overtime rate, there is no need for 245 Recal Minimum Guarantee.

The employee receives 2:00 hours of Non Qualifying Recall (244N) first since they have only physically worked 84:00 hours in the work period. After adding the 100 code Regular Pay (84:00) and 2:00 hours of 245N Non Qualifying Recall, the employee meets the 86:00 hour threshold to earn qualifying overtime. As a result, the remaining recall hours (3:00) are coded to Qualifying Recall (244Q).

0:00



# Claiming Overtime: PSEA Troopers



*Providing Insight  
for Alaskans.*



# Claiming Overtime: PSEA (DPS Troopers)



This section includes visual examples of how to correctly record nonqualifying and qualifying overtime on a timesheet. It is specifically intended for PSEA bargaining unit members in Department of Public Safety (DPS).

The PSEA contract specifies 1 schedule:

- 40-hour Schedule
  - 5 days on/2 days off or 4 days on/3 days off
  - 1-week work period (Sunday midnight to Sunday midnight)
  - **Threshold for qualifying overtime is 43 hours in 1 week**

PSEA also follows various alternate work weeks that can affect the work period including:

- 2 week on/2 week off
  - 4-week work period
  - **Threshold for qualifying overtime is 171 hours**
- 84-Hour (combination of 7 days on/7 days off over 2 week period-12 hour days)
  - 2 week work period from Sunday midnight to Sunday midnight 2 weeks later.
  - **Threshold for qualifying overtime is 86 hours**

Please note: The following examples are intended as a helpful guide only. They do not cover every possible time-reporting situation.



# Law Enforcement FLSA Threshold per Work Period Length



- The chart below outlines the FLSA qualifying overtime thresholds based on the length of the work period.

Work Period	Law Enforcement FLSA Threshold
28 days	171 hours
21 days	128 hours
14 days	86 hours
7 days	43 hours

Comments:

### EXAMPLE OF NON QUALIFYING OVERTIME

ALASKA DEPARTMENT OF Public Safety

## Public Safety

## Time & Attendance Report

Pay Period Start Date: January 19, 2026

Pay Period End Date: February 1, 2026

Employee Name: Employee, Alaska

Home Department: 12

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: Z40P

Overtime Eligible: Yes

Certified By: \_\_\_\_\_

Status: Full Time (FR)

Bargaining Unit: AA/AP

Comp Time: No

Date: \_\_\_\_\_

Entered By:

Highlighted week shows employee work period

Standard Start / Stop Times		Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	HOURS WORKED		
		01/19	01/20	01/21	01/22	01/23	01/24	01/25	01/26	01/27	01/28	01/29	01/30	01/31	02/01			
Start	8:00		8:00	8:00	8:00	8:00	10:00		8:00	8:00	8:00	8:00	8:00					
Stop	12:00		12:00	12:00	12:00	12:00	16:00		12:00	12:00	12:00	12:00	12:00					
Start	13:00		12:30	12:30	12:30	12:30			12:30	12:30	12:30	12:30	12:30					
Stop	16:30		16:30	16:30	16:30	16:30			16:30	16:30	16:30	16:30	16:30					
Start																		
Stop																		
Start																		
Stop																		
Total	7:30	0:00	8:00	8:00	8:00	8:00	6:00	0:00	8:00	8:00	8:00	8:00	8:00	0:00	0:00	78:00		
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Mon 01/19	Tue 01/20	Wed 01/21	Thu 01/22	Fri 01/23	Sat 01/24	Sun 01/25	Mon 01/26	Tue 01/27	Wed 01/28	Thu 01/29	Fri 01/30	Sat 01/31	Sun 02/01	TOTAL HOURS
100	REGULAR PAY				8:00	8:00	8:00	8:00			8:00	8:00	8:00	8:00	8:00			72:00
105	REG HOLIDAY			8:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	8:00
251N	OT 1.5								6:00									6:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00

The employee observed the 01/19 holiday and used 105 holiday pay to meet the 40-hour

**Dive Deeper:**  
Use a calculator to total the highlighted hours in the first work period. The employee physically worked only 32 hours before overtime on

If needed addit  
available at row  
reflect all eve

Emp

Super

e 1 and on Page

### Dive Deeper:

Use a calculator to total the highlighted hours in the first work period.  
The employee physically worked only 32 hours before overtime on  
their RDO. Holiday pay (105) is not counted as time physically worked  
and therefore does not apply toward qualifying overtime.

Since the threshold is 43 hours, and the employee has only 32 hours worked, even with 6 hours of overtime they still do not reach the 43-hour requirement.

As a result, all 6 overtime hours are non-qualifying.

0:00

## Pay Period Start Date: January 5, 2026

<b>Pay Period End Date:</b>	<b>January 18, 2026</b>
-----------------------------	-------------------------

Employee Name: Employee, Alaska

Home Department: 02

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: Z40P

Overtime Eligible: Yes

Certified By:

Status: Full Time (FR)

**Bargaining Unit: AA/AP**

Comp Time: No

Date:

Entered By:

Highlighted week shows employee work period

[illegible]

In this work period, the employee has 40 hours of regular time (100 code), leaving them 3:00 hours short of the 43 hour qualifying overtime threshold for their work period. This results in the first 3 hours of overtime being non qualifying (251N).

Counting the regular pay (100 code) and non qualifying overtime (251N), the employee has now reached the 43:00 hour requirement in the work period. The employee is now eligible for qualifying overtime (251Q).

Page 1 and on Page 2 are true and correct.

Date: 1/1/1901

Date: 1/1/1901

Comments:

0:00

**Employee Signature:**

Employee Signature \_\_\_\_\_

Supervisor Signature:

Supervisor Signature \_\_\_\_\_

### EXAMPLE OF NON QUALIFYING AND QUALIFYING OVERTIME

## Time & Attendance Report

Pay Period Start Date: January 5, 2026

Pay Period End Date: January 18, 2026

Employee Name: Employee, Alaska

Home Department: 12

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: Z40P

Overtime Eligible: Yes

**Certified By:**

Status: Full Time (FR)

**Bargaining Unit:** AA

Comp Time: No

Date:

Entered By:

Highlighted week shows employee work period

[illegible]

If needed additional event lines are available at row 46 to 69. Totals will reflect all event rows filled out.

**Employee Signature:**

Supervisor Signature:

1. Code 100- Regular Pay hours are counted to meet the workweek and overtime threshold requirement of 40 hours.
2. Employee worked additional hours in both work periods but had not yet met the 43 hour qualifying overtime threshold. The necessary 3 hours each week to reach the threshold are coded to 251N non qualifying overtime. The employee must meet the qualifying overtime threshold again in each new work period before any overtime can be considered qualifying.
3. All overtime hours worked after meeting the qualifying overtime threshold are 251Q

0:00



0:00

### EXAMPLE OF QUALIFYING OVERTIME

## Time & Attendance Report

Pay Period Start Date: January 5, 2026

Pay Period End Date: January 18, 2026

Employee Name: Employee, Alaska

Employee ID: 123456

Status: Full Time (FR)

Home Department: 12

Home Unit: Z40P

Bargaining Unit: AA

Alt. Workweek: No

Overtime Eligible: Yes

Comp Time: No

Document ID:

Certified By:

Date: \_\_\_\_\_

Entered By:

Highlighted days show employee work period

				Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	HOURS WORKED
Standard Start / Stop Times				01/05	01/06	01/07	01/08	01/09	01/10	01/11	01/12	01/13	01/14	01/15	01/16	01/17	01/18	
Start	8:00				7:00	7:00	7:00			7:00	7:00	7:00	7:00		10:00			
Stop	12:00				19:00	19:00	19:00			19:00	19:00	19:00	19:00		18:00			
Start	13:00																	
Stop	17:00																	
Start																		
Stop																		
Start																		
Stop																		
Total	8:00			0:00	12:00	12:00	12:00	0:00	0:00	12:00	12:00	12:00	12:00	0:00	8:00	0:00	0:00	92:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Mon 01/05	Tue 01/06	Wed 01/07	Thu 01/08	Fri 01/09	Sat 01/10	Sun 01/11	Mon 01/12	Tue 01/13	Wed 01/14	Thu 01/15	Fri 01/16	Sat 01/17	Sun 01/18	TOTAL HOURS
100	REGULAR PAY				12:00	12:00	12:00			12:00	12:00	12:00	12:00					84:00
105	REG HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
251N	OT 1.5														2:00			2:00
251Q	OT 1.5														6:00			6:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
Total							12:00	12:00			12:00	12:00	12:00	0:00	8:00	0:00	0:00	92:00

The employee shown is on a two-week work period, which requires a total of 86:00 physically worked hours to earn qualifying overtime.

This employee's regular schedule results in 84:00 hours of 100 code - Regular Pay leaving them 2:00 hours short of the qualifying threshold.

As a result, the first 2:00 hours of overtime must be coded as non-qualifying overtime (251N).

Once meeting the qualifying overtime threshold of 86:00 physically worked, the employee is eligible to earn qualifying overtime (251Q).

Employee Signature: \_\_\_\_\_ Employee Signature: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_ Supervisor Signature \_\_\_\_\_

Date: 1/1/1901

Comments:

0:00

# Double time



- Double time and its corresponding codes are also subject to consideration of being nonqualifying and qualifying.
- This includes the following codes:
  - 252N and 252Q: Double Time
  - 262N and 262Q: Swing Differential
  - 272N and 272Q: Grave Differential
  - 23BN and 23BQ: SERT Premium Pay
  - 23CN and 23CQ: PILOT Premium Pay

**PUBLIC SAFETY**

Entered By:

If needed additional event lines are available at row 46 to 69. Totals will reflect all event rows filled out.

Supervisor Signature: \_\_\_\_\_ Supervisor Signature \_\_\_\_\_

This includes double time hours which is coded as 252Q.

# Holiday Premium Pay



- Holiday Premium Pay is paid to employees at time and a half for hours worked on the holiday. It will be considered qualifying or non qualifying depending on if the employee has met the work period threshold to earn qualifying overtime.
- In addition, all other codes tied to hours worked on the holiday—such as swing differential, grave differential, and SERT premium pay—will follow the same rules. These hours are treated as non-qualifying until the threshold is reached, and once the threshold is met, they are classified as qualifying



ALASKA DEPARTMENT OF

## Public Safety

### Time & Attendance Report

Pay Period Start Date: February 16, 2026

Pay Period End Date: March 1, 2026

Employee Name: Employee, Alaska

Home Department: 12

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: Z40P

Overtime Eligible: Yes

**Certified By:**

Status: Full Time (FR)

**Bargaining Unit: AA/AP**

Comp Time: No

Date:

Entered By:

Highlighted days show employee work period

	Standard Start / Stop Times		Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	HOURS WORKED	
			02/16	02/17	02/18	02/19	02/20	02/21	02/22	02/23	02/24	02/25	02/26	02/27	02/28	03/01		
Start	8:00		8:00	8:00	8:00	8:00	8:00			8:00	8:00	8:00	8:00	8:00				
Stop	12:00		12:00	12:00	12:00	12:00	12:00			12:00	12:00	12:00	12:00	12:00				
Start	12:30		12:30	12:30	12:30	12:30	12:30			12:30	12:30	12:30	12:30	12:30				
Stop	16:30		16:30	16:30	16:30	16:30	21:00			16:30	16:30	16:30	16:30	16:30				
Start																		
Stop																		
Start																		
Stop																		
Total	8:00		8:00	8:00	8:00	8:00	12:30	0:00	0:00	8:00	8:00	8:00	8:00	8:00	0:00	0:00	84:30	
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Mon 02/16	Tue 02/17	Wed 02/18	Thu 02/19	Fri 02/20	Sat 02/21	Sun 02/22	Mon 02/23	Tue 02/24	Wed 02/25	Thu 02/26	Fri 02/27	Sat 02/28	Sun 03/01	TOTAL HOURS
100	REGULAR PAY				8:00	8:00	8:00	8:00			8:00	8:00	8:00	8:00	8:00			72:00
105	REG HOLIDAY			8:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	8:00
249N	HOLIDAY WORKED			8:00														8:00
251N	OT 1.5							3:00										3:00
251Q	OT 1.5							1:30										1:30
																		0:00
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If needed additional event lines are available at row 46 to 69. Totals will reflect all event rows filled out.

On 02/16, the employee worked 8:00 hours on the holiday and earned 8:00 hours of Holiday Premium Pay. Prior to including this holiday pay or any overtime, the employee had only physically worked 32:00 hours in the work period. This left them 11:00 hours short of the 43:00-hour qualifying threshold. Because of this shortfall, the first 11:00 hours of overtime on the timesheet must be coded as non-qualifying. Specifically, all 8:00 hours of Holiday Premium Pay are coded as 249N (non-qualifying), and the first 3:00 hours of overtime are coded as 251N (non-qualifying).

At that point, the employee reaches the 43:00-hour threshold by combining 100 Regular Pay, 249N Holiday Premium Pay, and 251N Overtime. Once the threshold is met, any additional overtime worked in the period is coded as 251Q (qualifying overtime).

Employee Signature \_\_\_\_\_

Supervisor Signature:

Supervisor Signature \_\_\_\_\_

Date: 1/1/1901

0:00

### EXAMPLE OF HOLIDAY PREMIUM PAY

ALASKA DEPARTMENT OF

## Public Safety

### Time & Attendance Report

**Pay Period Start Date:** December 22, 2025

Pay Period End Date: January 4, 2026

Employee Name: Employee, Alaska

Home Department: 12

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: Z40P

Overtime Eligible: Yes

**Certified By:**

Status: Full Time (FR)

Bargaining Unit: AA/AP

Comp Time: No

Date: \_\_\_\_\_

Highlighted days show 2 separate employee work periods

[illegible]

This employee both worked on the holiday and overtime hours prior to the holiday. When considering the 100 code Regular Pay (30:00), the employee is 13:00 hours short of the qualifying overtime threshold. The first 13:00 hours of overtime and Holiday Premium Pay reported in the work period must be coded as non qualifying (251N and 249N). The employee meets the qualifying overtime threshold (30:00 of 100 + 7:30 of 251N + 5:30 of 249N= 43:00 hours physically worked). After meeting the threshold, the employee earns qualifying Holiday Premium Pay (249Q).

All hours of Holiday Premium Pay on this day are coded to non qualifying (249N). This is because the employee only physically worked 40:00 hours in this week, short 3:00 hours of meeting the qualifying overtime threshold.

Recorded above on Page 1 and on Page 2 are true and correct.

Date: \_\_\_\_\_

Date: 1/1/1901

# Determining Qualifying Overtime for 14 on/14 off Schedule



- The employee is on a **28-day work period**, which begins on the **first regularly scheduled workday**. To earn **qualifying overtime**, the employee must physically work **171 hours** within that 28-day period.
- A typical schedule of **fourteen consecutive 12-hour days** results in **168 hours** of physically worked time, assuming the full schedule is worked as planned (no leave or holidays taken off). This leaves the employee **3:00 hours short** of the qualifying overtime threshold.
- Because the 28-day work period will **span two or three timesheets**, it is essential to **review prior timesheets** when determining whether overtime hours are **qualifying or non-qualifying**.
- If the employee uses **base hours not physically worked** (leave, Holiday Pay 105, etc) within the defined 28-day work period, those hours **do not count toward the 171-hour qualifying overtime threshold**. As a result, the employee will need to work **additional non-qualifying overtime hours (e.g., 251N)** until they reach **171 physically worked hours**. Only after meeting that threshold will any further overtime be eligible for **qualifying codes**.

#### EXAMPLE OF 14 DAYS ON/ 14 DAYS OFF-FIRST TIMESHEET

## Time & Attendance Report

Pay Period Start Date: February 16, 2026

Pay Period End Date: March 1, 2026

Employee Name: Employee, Alaska

Home Department: 12

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: Z40P

Overtime Eligible: Yes

**Certified By:**

Status: Full Time (FR)

**Bargaining Unit: AA/AP**

Comp Time: No

Date:

Highlight shows first 5 days of 28 day work period

				Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	HOURS WORKED
Standard Start / Stop Times				02/16	02/17	02/18	02/19	02/20	02/21	02/22	02/23	02/24	02/25	02/26	02/27	02/28	03/01	
Start	8:00												7:00	4:00	7:00	7:00	7:00	
Stop	12:00												19:00	19:00	19:00	19:00	19:00	
Start	13:00																	
Stop	17:00																	
Start																		
Stop																		
Start																		
Stop																		
Total	8:00			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	12:00	15:00	12:00	12:00	12:00	63:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Mon 02/16	Tue 02/17	Wed 02/18	Thu 02/19	Fri 02/20	Sat 02/21	Sun 02/22	Mon 02/23	Tue 02/24	Wed 02/25	Thu 02/26	Fri 02/27	Sat 02/28	Sun 03/01	TOTAL HOURS
100	REGULAR PAY												12:00	12:00	12:00	12:00	12:00	60:00
20P	RDO HOLIDAY PAY			8:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	8:00
25IN	OT 1.5													3:00				3:00
																		0:00
																		0:00
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																		0:00
																		0:00
																		0:00
If needed at				8:00	0:00	0:00												71:00

Once meeting the qualifying overtime threshold of 86:00 physically worked, the employee is eligible to

This is the first of three timesheets reflecting a 14-on/14-off schedule. The employee begins their 14-day work stretch on Wednesday, 02/25. It is assumed the employee will work their full scheduled 168:00 hours without using leave. This assumption is necessary to begin coding overtime on this timesheet.

Since the schedule results in 168:00 physically worked hours over the 28 day work

If needed as  
available at r  
reflect all

Once meeting the qualifying overtime threshold of 86:00 physically worked, the employee is eligible to earn qualifying overtime (251Q).

certify that all time and hours of work recorded above

Employee Signature: \_\_\_\_\_ Employee Signature \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_ Supervisor Signature \_\_\_\_\_

This is the first of three timesheets reflecting a 14-on/14-off schedule. The employee begins their 14-day work stretch on Wednesday, 02/25. It is assumed the employee will work their full scheduled 168:00 hours without using leave. This assumption is necessary to begin coding overtime on this timesheet.

Since the schedule results in 168:00 physically worked hours over the 28-day work period, the employee will be 3:00 hours short of the 171:00-hour qualifying overtime threshold. Therefore, the first 3:00 hours of overtime worked must be coded as non-qualifying overtime (251N) to help the employee reach the threshold.

On this timesheet, the employee worked exactly 3:00 hours of overtime, all of which should be coded as 251N. Any overtime worked after these 3:00 hours may be coded as qualifying overtime on future timesheets-provided the employee works their full schedule (does not take leave).

0:00

EXAMPLE OF 14 DAYS ON/ 14 DAYS OFF-SECOND TIMESHEET

## Public Safety

### Time & Attendance Report

Pay Period End Date: March 15, 2026

Document ID:

**Certified By:**

Date: \_\_\_\_\_

**By:**

	Standard Start / Stop Times			Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	HOURS WORKED
				03/02	03/03	03/04	03/05	03/06	03/07	03/08	03/09	03/10	03/11	03/12	03/13	03/14	03/15	
Start	5:00			7:00	7:00	7:00	7:00	7:00	7:00	7:00	7:00	7:00		10:00				
Stop	9:00			19:00	19:00	19:00	19:00	19:00	19:00	19:00	19:00	19:00		12:00				
Start	9:30								21:00									
Stop	13:00								22:00									
Start																		
Stop																		
Start																		
Stop																		
Total	7:30			12:00	12:00	12:00	12:00	12:00	13:00	12:00	12:00	12:00	0:00	2:00	0:00	0:00	0:00	111:00
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Mon 03/02	Tue 03/03	Wed 03/04	Thu 03/05	Fri 03/06	Sat 03/07	Sun 03/08	Mon 03/09	Tue 03/10	Wed 03/11	Thu 03/12	Fri 03/13	Sat 03/14	Sun 03/15	TOTAL HOURS
100	REGULAR PAY			12:00	12:00	12:00	12:00	12:00	12:00	12:00	12:00	12:00						108:00
105	REG HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
251Q	OT 1.5								1:00					2:00				3:00
270Q	GRAVE DIFF 1.5								1:00									1:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
																		0:00
If needed additional event lines are TOTAL														2:00	0:00	0:00	0:00	112:00

TOTAL

The employee from the previous example continues to work their regular schedule of 14 days on. Because the employee worked 3:00 hours of nonqualifying overtime (251N) on the prior timesheet (within the same work period), they are eligible to earn qualifying overtime (251Q) on this timesheet without working additional nonqualifying overtime hours.

Employee Signature \_\_\_\_\_

Supervisor Signature

0:00

nts:



nts:

# Shift Differentials and other Premium Pays



## Important Clarification:

When an employee qualifies for a shift differential (other premium pays that correspond with hours worked) and earns overtime, the shift differential must align with the type of overtime being claimed.

If the overtime is non-qualified, the corresponding shift differential must also be non-qualified. If the overtime is qualified, the shift differential must be qualified as well.

The shift differential and overtime type should always match—they must never be recorded differently.

This includes:

- Swing Differential: 260N, 260Q
- Grave Differential: 270N, 270Q
- SERT pay: 234N, 234Q, 23BN, 23BQ
- PILOT pay: 232N, 232Q, 23CN, 23CQ

# Claiming Swing and Grave Shift Differentials



## Examples:

- If an employee is claiming swing shift differential in combination with non-qualified overtime (Event Code **251N**), they should claim non-qualified Swing OT (Event Code **260N**).
- If an employee is claiming swing shift differential in combination with qualified overtime (Event Code **251Q**), they should claim qualified Swing OT (Event Code **260Q**).

## Reminder:

They should never be recorded mismatched for the same timeframe. This applies to shift differentials corresponding with Overtime, Double Time, Holiday Premium Pay and Recall/Callback hours.

# Event Codes – Swing and Grave Shift Differentials



Shift Type	Pay Rate Being Earned	Qualified Status	Event Code
<b>Swing</b>	Regular Pay Rate	N/A	<b>280</b>
	Overtime Pay Rate (1.5x)	Non-Qualified	<b>260N</b>
	Overtime Pay Rate (1.5x)	Qualified	<b>260Q</b>
	Double Pay Rate (2x)	Non-Qualified	<b>262N</b>
	Double Pay Rate (2x)	Qualified	<b>262Q</b>
<b>Grave</b>	Regular Pay Rate	N/A	<b>290</b>
	Overtime Pay Rate (1.5x)	Non-Qualified	<b>270N</b>
	Overtime Pay Rate (1.5x)	Qualified	<b>270Q</b>
	Double Pay Rate (2x)	Non-Qualified	<b>272N</b>
	Double Pay Rate (2x)	Qualified	<b>272Q</b>





EXAMPLE OF NON QUALIFYING AND QUALIFYING GRAVE DIFFERENTIAL

## Time & Attendance Report

Pay Period Start Date: January 5, 2026

Pay Period End Date: January 18, 2026

Employee Name: Employee, Alaska

Home Department: 12

Alt. Workweek: No

Document ID:

Employee ID: 123456

Home Unit: Z40P

Overtime Eligible: Yes

**Certified By:**

Status: Full Time (FR)

**Bargaining Unit: AA/AP**

Comp Time: No

Date: \_\_\_\_\_

Entered By:

Standard Start / Stop Times				Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	HOURS WORKED	
				01/05	01/06	01/07	01/08	01/09	01/10	01/11	01/12	01/13	01/14	01/15	01/16	01/17	01/18		
Start	8:00				3:00	3:00	3:00	3:00				3:00	3:00	3:00	3:00				
Stop	12:00				13:00	13:00	18:00	13:00				13:00	13:00	13:00	13:00				
Start	13:00																		
Stop	16:30																		
Start																			
Stop																			
Start																			
Stop																			
Total	7:30			0:00	10:00	10:00	15:00	10:00	0:00	0:00	0:00	10:00	10:00	10:00	10:00	0:00	0:00	85:00	
Event Code	Event Code Description	LDP Override/ Ref #	LDP Description	Mon 01/05	Tue 01/06	Wed 01/07	Thu 01/08	Fri 01/09	Sat 01/10	Sun 01/11	Mon 01/12	Tue 01/13	Wed 01/14	Thu 01/15	Fri 01/16	Sat 01/17	Sun 01/18	TOTAL HOURS	
100	REGULAR PAY				10:00	10:00	10:00	10:00				10:00	10:00	10:00	10:00			80:00	
105	REG HOLIDAY			0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	
251N	OT 1.5						3:00											3:00	
251Q	OT 1.5						2:00											2:00	
290	GRAVE DIFF				10:00	10:00	10:00	10:00				10:00	10:00	10:00	10:00			80:00	
270N	GRAVE DIFF 1.5						3:00											3:00	
270Q	GRAVE DIFF 1.5						2:00											2:00	
																		0:00	
																		0:00	
																		0:00	
If needed additional event lines are TO																		0:00	170:00
Similar to the example regarding SERT Premium Pay, swing and grave shift differentials are also tied to overtime hours. This means the order will also be																			

Similar to the example regarding SERT Premium Pay, swing and grave shift differentials are also tied to overtime hours. This means these codes will also be split into non qualifying (260N, 270N) and qualifying codes (260Q, 270Q). As shown in the example above, the employee earns non qualifying grave (270N) while earning non qualifying overtime (251N). The employee then earns qualifying grave (270Q) while earning qualifying overtime hours (251Q).

Employee Signature: \_\_\_\_\_ Emu

Supervisor Signature: 

# Recall



- Since Recall time pays at time and a half and corresponds with time worked, it is also subject to nonqualifying and qualifying rules. However, this only applies to the hours of recall spent physically working
  - Applicable codes are 244N and 244Q
- Recall code 245 used to meet the minimum guarantee of 3:00 hours of pay is not time spent physically working. Therefore, it will not have qualifying or non qualifying codes.



# Academy Pay



- Regular Academy Pay (109) will not utilize nonqualifying or qualifying codes since it is paid at the regular rate of pay.
- Academy Pay Overtime will be coded as nonqualifying (299N) and qualifying (299Q) depending on if the employee has met the qualifying overtime threshold for their work period. This is because Academy Pay Overtime is hours worked at the time and a half rate.
- Academy Pay will continue to be paid based on Collective Bargaining Agreement calculated rates rather than the employee's typical hourly rate. Academy Pay Overtime will also be based off this calculated rate. For more information, see PSEA Contract Article 15.02.B.4.





# PSEA- DOT APFO Specific Information



- Guidance specific to PSEA employees within the Department of Transportation will be provided in a future update.