

## Qualified Overtime Deduction Worksheet\* (fillable)

Name \_\_\_\_\_

### Check all that apply:

☐ I am exempt under the Federal Labor Standards Act (FLSA). If checked do not complete this worksheet.

I am paid as: ☐ an employee (W-2) ☐ a nonemployee 1099 worker (uncommon for overtime)

I get paid on: ☐ an hourly basis ☐ on a salary or other basis and get overtime premium pay or time off

### Source of my overtime information:

☐ Employer document or statement\*

☐ Pay stub (must provide the 2025 full-year amount)

☐ Other (specify) \_\_\_\_\_

My total overtime pay for 2025 for hours worked over standard hours is: \$ \_\_\_\_\_

My overtime pay is my regular pay times: ☐ 1.5 ☐ 2.0 ☐ 2.5 ☐ other \_\_\_\_\_

### Taxpayers are responsible for retaining documentation to support their overtime deduction.

***Different occupations or different employers have varying ways of determining overtime. Only overtime pay required by the FLSA is eligible for this deduction — additional overtime mandated by state law, employment contract, employer policy, etc., is not eligible. Only the FLSA-mandated overtime premium up to 50% over regular pay is eligible for the overtime deduction.***

– For Tax-Aide use –

This simplified calculation can be used only if the taxpayer has the amount of total overtime pay for hours worked over 40 in a week (or other FLSA-mandated overtime) and the overtime premium is a constant rate. **It cannot be used if overtime pay includes overtime paid for weekends, holidays, off hours, hours worked in excess of 8 hours in a day, etc.** (these may not be FLSA-mandated and taxpayer needs to get accurate FLSA information).

Simplified qualified overtime pay calculator for the deduction:

Total overtime pay (not just the OT premium)	(a)	\$
Enter the rate of overtime pay multiplied by 2 e.g. for time and a half (1.5x) enter 3; for double time (2x) enter 4	(b)	
Divide (a) by (b)	(c)	\$

Enter the amount from (c) on Sch 1-A *Additional Deductions* > *No Tax on Overtime* screen as W-2 or 1099, as applicable.

**\* This worksheet is not needed if your employer gave you the amount of qualified FLSA overtime premium for the overtime deduction, e.g. W-2 box 12 with code TT or box 14 with qualified overtime compensation amount.**

Otherwise, this worksheet is intended for straightforward situations where the taxpayer is able to provide the necessary information. If the taxpayer is not able to provide the information, the return can be filed without the deduction (and amended later when accurate information is provided) or the taxpayer can choose to not use Tax-Aide to file their return.