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# Professional Employee Exemption

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Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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# Professional Employee Exemption

Reference Number: CTAS-142

Generally included in this exemption are the so-called "learned professions" such as medicine, law and dentistry; artistic professions and architects; teachers and professors; engineers and scientists; registered nurses; computer programmers, computer systems analysts, and software engineers; and some accountants, depending on training and job duties.<sup>[1]</sup> To qualify for the learned professional exemption under the FLSA, all of the following requirements<sup>[2]</sup> must be met:

1. The employee must be compensated on a salary or fee basis at a rate not less than \$844 per week (\$43,844 per year);<sup>[3]</sup>
2. The employee's primary duty must be the performance of work requiring advanced knowledge, defined as work that is predominantly intellectual in character and includes work requiring the consistent exercise of discretion and judgment;
3. The advanced knowledge must be in a field of science or learning; and
4. The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.

The regulations state that the phrase "work requiring advanced knowledge" means that it must be predominately intellectual in character which requires the exercise of discretion and judgment. The phrase "field of science or learning" includes the traditional professions of law, medicine, theology, accounting, actuarial computation, engineering, architecture, teaching, various types of physical, chemical and biological sciences, pharmacy and other similar occupations that have a recognized professional status. The phrase "customarily acquired by a prolonged course of specialized intellectual instruction" restricts this exemption to professions where specialized academic training is a standard pre-requisite for entrance into the profession, or employees in such professions who have substantially the same knowledge level and perform substantially the same work as the degreed employees, but who attained their knowledge through a combination of work experience and intellectual instruction.<sup>[4]</sup>

Certified public accountants generally meet the requirements for the exemption, and many other accountants who are not CPAs but who perform similar job duties may qualify, but accounting clerks, bookkeepers and other employees who perform a great deal of routine work usually will not qualify as exempt professionals.<sup>[5]</sup>

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[1] There is also an exemption for creative professionals such as artists, musicians, actors and writers, but since counties generally do not employ these kinds of professionals the exemption is not discussed. For more information, see 29 C.F.R. § 541.302.

[2] The requirements are set out in 29 C.F.R. § 541.301.

[3] These salary requirements do not apply to teachers, doctors, or lawyers. 29 C.F.R. §§ 541.303 and 541.304

[4] 29 C.F.R. § 541.301.

[5] 29 C.F.R. § 541.301(e)(5).

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