

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

## **RE: Legal Opinion - Highly Compensated Employee (HCE) Exemption Status**

Dear [Name],

You requested a legal opinion regarding whether the position of [Job Title], currently held by [Employee Name], qualifies for the Highly Compensated Employee (HCE) exemption under the Fair Labor Standards Act (FLSA).

### **1. Compensation Requirement**

To qualify as an HCE, the employee must receive total annual compensation of at least \$[Current DOL Threshold, e.g., \$107,432]. Based on the records provided, [Employee Name] earns an annual salary of \$[Amount], plus [Bonuses/Commissions], totaling \$[Total], which meets the financial threshold.

### **2. Primary Duties Requirement**

The HCE test requires that the employee customarily and regularly performs at least one of the duties of an exempt executive, administrative, or professional employee. Our analysis indicates:

- [Describe specific duty 1, e.g., Management of a department]
- [Describe specific duty 2, e.g., Directing the work of two or more employees]
- [Describe specific duty 3, e.g., Exercise of discretion and independent judgment]

### **3. Office or Non-Manual Work**

The employee performs office or non-manual work, as their responsibilities involve [Briefly describe tasks, e.g., strategic planning and data analysis] rather than repetitive physical labor.

### **Conclusion**

Based on the facts above, it is our opinion that [Employee Name] meets the criteria for the Highly Compensated Employee exemption. Consequently, this employee is exempt from the minimum wage and overtime requirements of the FLSA.

This opinion is based on current federal regulations and may be subject to change if job duties or salary levels are modified.

Sincerely,

[Your Name/Law Firm Name]

[Title]