

# No Tax on Overtime

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Legislative Director

## Oregon State Fire Fighter Council 2026 Educational Seminar

International Association  
of Fire Fighters

AFL-CIO



# Maximum Hours Worked (Rounded) Before Overtime

CONSECUTIVE DAYS WORK PERIOD	HOURS OF FIRE PROTECTION	HOURS OF LAW ENFORCEMENT
28	212	171
27	204	165
26	197	159
25	189	153
24	182	147
23	174	141
22	167	134
21	159	128
20	151	122
19	144	116
18	136	110
17	129	104
16	121	98
15	114	92
14	106	86
13	98	79
12	91	73
11	83	67
10	76	61
9	68	55
8	61	49
7	53	43





2026

# MEDFORD FIRE DEPARTMENT



A SHIFT JANUARY							B SHIFT FEBRUARY							C SHIFT MARCH						
SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				
APRIL							MAY							JUNE						
SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA
			1	2	3	4						1	2		1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													
JULY							AUGUST							SEPTEMBER						
SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA
			1	2	3	4							1			1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30			
							30	31												
OCTOBER							NOVEMBER							DECEMBER						
SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	SA
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		



# EXHIBIT A

## SALARY SCHEDULE

The monthly amounts listed below are to be paid with the understanding that they include 10 hours of FLSA overtime pay for every 24-day work period. The hourly rates listed as the base rates on which FLSA overtime included in the monthly amount is computed and from which the monthly amounts are derived. Employees shall be paid on a semi-monthly basis. All accrued leaves are considered time worked and will be subject to the provisions of the contract for the specific leave type.

7/1/23 – 7.0% combined COLA and Salary Adjustment  
 7/1/24 – 5.0% combined COLA and Salary Adjustment  
 7/1/25 – 4.0% combined COLA and Salary Adjustment



IAFF Salary Schedule				7/1/2023-6/30/2024 7%			7/1/2024-6/30/2025 5%			7/1/2025-6/30/2026 4%		
Grade	Classification	Annual Hours	Step	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly
F05	Single Role EMT	2080	1	51,537.02	4,294.75	\$ 24.78	54,113.87	4,509.49	26.02	56,278.43	\$ 4,689.87	27.06
			2	54,113.87	4,509.49	\$ 26.02	56,819.56	4,734.96	27.32	59,092.35	\$ 4,924.36	28.41
			3	56,819.57	4,734.96	\$ 27.32	59,660.55	4,971.71	28.68	62,046.97	\$ 5,170.58	29.83
F06	Single Role Paramedic	2080	1	65,607.25	5,467.27	\$ 31.54	68,887.62	5,740.63	33.12	71,643.12	\$ 5,970.26	34.44
			2	68,887.62	5,740.63	\$ 33.12	72,332.00	6,027.67	34.77	75,225.28	\$ 6,268.77	36.17
			3	72,332.00	6,027.67	\$ 34.78	75,948.60	6,329.05	36.51	78,986.54	\$ 6,582.21	37.97
F10	Firefighter	2912	1	80,085.46	6,673.79	\$ 27.50	84,089.73	7,007.48	28.88	87,453.32	\$ 7,287.78	30.03
			2	85,139.40	7,094.95	\$ 29.24	89,396.37	7,449.70	30.70	92,972.23	\$ 7,747.69	31.93
			3	90,078.79	7,506.57	\$ 30.93	94,582.73	7,881.89	32.48	98,366.04	\$ 8,197.17	33.78
			4	95,018.95	7,918.25	\$ 32.63	99,769.90	8,314.16	34.26	103,760.70	\$ 8,646.72	35.63
			5	100,015.24	8,334.60	\$ 34.35	105,016.00	8,751.33	36.06	109,216.64	\$ 9,101.39	37.51
F20	Fire Engineer	2912	4	104,925.44	8,743.79	\$ 36.03	110,171.72	9,180.98	37.83	114,578.59	\$ 9,548.22	39.35
			5	109,980.90	9,165.07	\$ 37.77	115,479.94	9,623.33	39.66	120,099.14	\$ 10,008.26	41.24
F40	Fire Captain	2912	4	114,921.06	9,576.75	\$ 39.46	120,667.11	10,055.59	41.44	125,493.80	\$ 10,457.82	43.10
			5	119,918.09	9,993.17	\$ 41.18	125,913.99	10,492.83	43.24	130,950.55	\$ 10,912.55	44.97
F48	Deputy Fire Marshall I	2080	1	80,084.82	6,673.74	\$ 38.50	84,089.06	7,007.42	40.43	87,452.63	\$ 7,287.72	42.04
			2	85,139.18	7,094.93	\$ 40.93	89,396.14	7,449.68	42.98	92,971.99	\$ 7,747.67	44.70
			3	90,079.21	7,506.60	\$ 43.31	94,583.17	7,881.93	45.47	98,366.50	\$ 8,197.21	47.29
			4	95,019.28	7,918.27	\$ 45.68	99,770.24	8,314.19	47.97	103,761.05	\$ 8,646.75	49.89
			5	100,015.14	8,334.59	\$ 48.08	105,015.89	8,751.32	50.49	109,216.53	\$ 9,101.38	52.51
F49	Deputy Fire Marshall II	2080	4	104,925.11	8,743.76	\$ 50.44	110,171.37	9,180.95	52.97	114,578.22	\$ 9,548.19	55.09
			5	109,980.84	9,165.07	\$ 52.88	115,479.88	9,623.32	55.52	120,099.08	\$ 10,008.26	57.74
F50	Deputy Fire Marshall III	2080	4	114,920.88	9,576.74	\$ 55.25	120,666.93	10,055.58	58.01	125,493.60	\$ 10,457.80	60.33
			5	119,918.09	9,993.17	\$ 57.65	125,913.99	10,492.83	60.54	130,950.55	\$ 10,912.55	62.96
FB4	Battalion Chief 40HR	2080	3	127,530.53	10,627.54	\$ 61.31	133,907.06	11,158.92	64.38	139,263.34	\$ 11,605.28	66.95
			4	133,914.72	11,159.56	\$ 64.38	140,610.46	11,717.54	67.60	146,234.87	\$ 12,186.24	70.31
			5	140,545.16	11,712.10	\$ 67.57	147,572.42	12,297.70	70.95	153,475.31	\$ 12,789.61	73.79
FB5	Battalion Chief 56HR	2912	3	127,530.46	10,627.54	\$ 43.79	133,906.99	11,158.92	45.98	139,263.27	\$ 11,605.27	47.82
			4	133,915.21	11,159.60	\$ 45.99	140,610.97	11,717.58	48.29	146,235.41	\$ 12,186.28	50.22
			5	140,544.93	11,712.08	\$ 48.26	147,572.17	12,297.68	50.68	153,475.06	\$ 12,789.59	52.70



2026

MEDFORD

A SHIFT

JANUARY							
SU	M	TU	W	TH	F	SA	SU
				1	2	3	1
4	5	6	7	8	9	10	8
11	12	13	14	15	16	17	15
18	19	20	21	22	23	24	22
25	26	27	28	29	30	31	
APRIL							



# Why do FLSA cycles matter?



In the Medford example, the following thresholds are met:

7-day cycle, work 72 hours (53-hour threshold)

14-day cycle, work 144 hours (106-hour threshold)

21-day cycle, work 192 hours (159-hour threshold)

24-day cycle, work 204 hours (182-hour threshold)

28-day cycle, work 240 hours (212-hour threshold)

# Impact of Medford FLSA cycle



Example is engineer, making \$41.24 per hour

7-day cycle, work 72 hours (53-hour threshold)

Regular hours worked above threshold is 19 hours

19 hours @ .5 (\$20.62) is \$391.78

# Medford Examples



Example is engineer, making \$41.24 per hour

14-day cycle, work 144 hours (106-hour threshold)

Regular hours worked above threshold is 38 hours

38 hours @ .5 (\$20.62) is \$783.56



# Medford Examples



Example is engineer, making \$41.24 per hour

21-day cycle, work 192 hours (159-hour threshold)

Regular hours worked above threshold is 33 hours

33 hours @ .5 (\$20.62) is \$680.46

# Medford Examples



Example is engineer, making \$41.24 per hour

28-day cycle, work 240 hours (212-hour threshold)

Regular hours worked above threshold is 28 hours

28 hours @ .5 (\$20.62) is \$577.36

# Medford Examples



Example is engineer, making \$41.24 per hour

24-day cycle, work 192 hours (182-hour threshold)

Regular hours worked above threshold is 10 hours

10 hours @ .5 (\$20.62) is \$206.20



## 28 DAY FLSA CYCLE

		A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
FLSA #1	12/24-01/20	8	9	9	9	9	9	9	9	8	8	8	8
FLSA #2	01/21-02/17	9	8	8	8	8	8	8	8	9	9	10	10
FLSA #3	02/18-03/17	9	9	9	9	8	8	9	9	9	9	8	8
FLSA #4	03/18-04/14	8	8	8	9	10	10	9	9	8	8	8	8
FLSA #5	04/15-05/12	9	9	9	8	8	8	8	8	9	9	9	9
FLSA #6	05/13-06/09	9	9	9	9	8	8	8	8	9	9	9	9
FLSA #7	06/10-07/07	8	8	8	8	9	10	10	10	8	8	8	8
FLSA #8	07/08-08/04	8	9	9	9	9	8	8	8	9	9	9	9
FLSA #9	08/05-09/01	10	9	9	9	8	8	8	8	8	8	9	9
FLSA #10	09/02-09/29	8	8	8	8	9	9	9	10	9	9	8	8
FLSA #11	09/30-10/27	8	8	8	9	9	9	9	8	9	9	9	9
FLSA #12	10/28-11/24	10	10	10	9	8	8	8	8	8	8	8	8
FLSA #13	11/25-12/22	8	8	8	8	9	9	9	9	9	9	9	9



FLSA threshold is 212 hours in a 28 day cycle

8 Shifts = 192 hours (-20 hours) 20 hours will be required to obtain 1 1/2 pay for call shifts - hours worked other than call shift is at straight time for first 20 hours

9 Shifts = 216 hours (+4 hours) call shifts will be paid at 1 1/2 pay rate - hours worked other than call shifts will be at 1 1/2 pay rate

10 Shifts = 240 hours (+28 hours) call shifts will be paid at 1 1/2 pay rate - hours worked other than call shifts will be at 1 1/2 pay rate

Hours worked beyond the FLSA threshold will be paid at 1 1/2 the members pay rate

EXAMPLE Approximate impact- 5 year Firefighter 28 hours x .5 = \$372.82

26 year Captain 28 hours x .5 = \$510.86

ANY VACATION OR SICK LEAVE HOURS MUST BE DEDUCTED - They do not count as hours worked

If a members is scheduled for 10 shifts goes on sick leave or vacation the FLSA pay will be reduced

# Recommendations



For those with 56-hour work week, consider publishing calendar. This will help with FLSA pay AND the no tax on OT.

Work OT in cycles that you have reached FLSA threshold already with regular hours worked.

Trade days are considered normal hours worked.

Debit days—try to work them in FLSA cycles that you have reached threshold.

Beware other leaves (Union release, PTO, LTD).

Don't let payroll banks/equal paychecks confuse FLSA pay/OT pay.

# Recommendations



Change FLSA cycle for member benefit if possible.

Consider attempting to legally challenge FLSA exempt employees.

Maximizing FLSA pay will benefit memberships that are looking to reduce their work week.

The IAFF has a good workbook for further reading:

[https://www.iaff.org/wp-content/uploads/FLSA-Manual-2022-Edition\\_FINAL.22Aug01.pdf](https://www.iaff.org/wp-content/uploads/FLSA-Manual-2022-Edition_FINAL.22Aug01.pdf)