

2025 Overtime Wage Reporting Tools – One Big Beautiful Bill Act (OBBBA)

Last Modified on 12/31/2025 10:53 am CST

Overview

The One Big Beautiful Bill Act (OBBBA) includes new provisions around reporting overtime (OT) wages and tips. While the IRS has provided transition-year penalty relief for 2025, employees may still request this information from their employers to claim tax credits.

To help clients estimate and review overtime amounts, we've developed new tools: the **OBBBA Overtime Premium report** (within Beyond) and an optional **W-2 Box 14 import**. These tools are intended as reference and calculation aids only and should not be relied upon as final or authoritative overtime determinations.

Note Employers remain responsible for all final reporting and compliance decisions related to OT wage reporting. Overtime calculations vary based on pay structure, state rules, blended rates, and other edge cases. The accuracy of the results generated by these tools depends on the accuracy and completeness of the data provided.

Available Tools

- OBBBA Overtime Premium Report
 - Provides multiple breakdown formats and overtime calculation options.
 - Designed to help clients estimate and review potential overtime totals based on their payroll data.
- Optional W-2 Box 14 Import
 - Allows clients to display selected OT amounts on employee W-2s.
 - Clients must review and confirm accuracy before submitting or distributing.

How to Access and Use the Tools

OBBBA Overtime Premium Report

The OBBBA Overtime Premium Report helps clients estimate and review potential overtime totals. The report

includes multiple Format and OT Calculation Type options and calculates the weekly overtime premium rate for each employee.

Note This report is only available within Beyond.

- Format Options
 - **Detail** – Shows a row for each employee with total overtime hours and premium wages for the date range. Each employee has a toggle to expand detail rows for each weekend date they worked overtime, including the overtime premium rate, OT hours, and OT premium wages for that weekend.
 - **Detail Expanded** – Same as Detail, but all weekend rows are expanded automatically.
 - **Import File** – Includes only Employee ID, EINC, year, and total overtime premium wages. Can be exported to Excel and imported into W-2 Box 14 for 2025.
- OT Calculation Type Options
 - **Flat OT** – Uses the "OT Hrs" field from time entries directly. Hours are summed for each weekend date and multiplied by the weekly overtime premium rate.
 - **Calculated OT** – Totals hours for each weekend date and subtracts the regular hours limit for the pay period (e.g., 40 hours for weekly pay, 80 hours for bi-weekly pay) to determine overtime hours.
- State-Specific Overtime Rules
 - Some states, such as California and Nevada, have daily overtime requirements that are separate from the federal FLSA weekly overtime threshold. The report includes an overtime calculation option to help summarize hours for these states. Employers should still review and confirm the accuracy of all overtime amounts, as the OBBBA exemption may not apply and additional state-specific rules could affect reporting.
- How the Weekly Overtime Premium Rate is Determined:
 - Overtime premium is based on the "half" portion of time-and-a-half (or other OT markup)
 - Example: If OT pay rate is \$30 and the OT factor is 1.5, the regular rate = $\$30 \div 1.5 = \20 . The OT premium = $\$20 \div 2 = \10 per hour.
 - Weekly OT premium wages = OT premium \times total OT hours for the week. Annual OT premium wages = sum of all weekly premiums, which can be reported in W-2 Box 14.
- Other Notes:
 - Start and end dates are based on the check date, but overtime calculations are summed per weekend date.
 - EINC comes from the transaction; Branch comes from the employee record.
 - The report can be filtered by Employee ID.

Optional W-2 Box 14 Import

The W-2 Box 14 Import allows clients to display selected overtime premium amounts on employee W-2s for 2025.

How to Use the Import in Enterprise:

1. Within **Beyond**, export the "Import File" selection on the "OBBBA Overtime Premium Report" in an **Excel** format.
2. Open the saved Excel report and save the report as a **CSV** file.
 - This will allow the file to be imported as intended within Enterprise.
3. Within **Enterprise**, navigate to Pay/Bill > Action's Menu > Import:
 - Select Import: "Import Box 14 OBBBA Overtime Premium Amounts"
 - Select File: Select the appropriate **CSV** file from **Step 2**.
4. Select "Import File".
5. Once imported, the selected overtime premium amounts will appear on each employee's W-2 in Box 14.

Note Always verify the imported amounts before finalizing W-2s.

Key Considerations

- These tools provide estimates only; calculations may vary based on pay structures, state rules, blended rates, and other unique circumstances.
- Employers are responsible for confirming the accuracy of all reported OT amounts.
- Federal guidance may continue to evolve; TempWorks will provide updates as needed.

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