Legal/Regulatory Reference: 5, CFR, 551.203, Exemption of General Schedule employees, states that (a) Any employee ... in a position GS-4 or below is nonexempt, unless the employee is subject to the foreign exemption, and (b) Any employee in a position... at GS-5 or above is exempt only if the employee is an executive, administrative, or professional employee as defined in this subpart, unless the employee is subject to ... the foreign exemption.

Executive Exemption (5 CFR 551.205): Applies to all supervisors or managers (administrative and technical supervision). For any GS-5 or GS-6 employee to be exempt, he/she must spend at least 80% of his/her work on supervisory matters.

Administrative Exemption (5 CFR 551.206): Applies to an employee who is an advisor or assistant to management, a representative of management, or a specialist in a management or general business function or supporting service and who meets all four of the following criteria: primary duty test; non-manual work test; discretion and independent judgment test; and, for GS-5 and GS-6 employees, the 80% test.

Professional Exemption (5 CFR 551.207): Applies to all employees who meet the following criteria, or any teacher: primary duty test (work that requires a bachelor’s or higher in a scientific field, or work in a recognized field of artistic endeavor, or theoretical and practical application of highly-specialized knowledge in computer systems analysis, programming, and software engineering); intellectual and varied work test; discretion and independent judgment test; and, for GS-5 and GS-6 employees who otherwise meet the requirements, the 80% test.

Foreign Exemption (5 CFR 551.209): Applies to all employees who live in or spend all of their work week in an exempt area. Exempt areas include any foreign country or US territory other than the following: a state of the US or the District of Columbia, Puerto Rico, Virgin Islands, Outer Continental Shelf Lands, American Samoa, Guam, Wake Island, Eniwetok Atoll, Kwajalein Atoll, and Johnston Island.