

## Nondairy - Agricultural Employer Overtime Tax Credit

Year	OT* Threshold	More than 50 FTE**	26 to 50 FTE**	Not more than 25 FTE**
2023	55 hours	60%	75%	90%
2024	55 hours	60%	60%	80%
2025	48 hours	45%	60%	80%
2026	48 hours	30%	50%	60%
2027	40 hours	15%	50%	60%
2028	40 hours	15%	50%	60%

\*OT is Overtime \*\*FTE is full-time equivalent

## Dairy - Agricultural Employer Overtime Tax Credit

Year	OT* Threshold	More than 25 FTE*	Not more than 25 FTE*
2023	55 hours	75%	100%
2024	55 hours	60%	100%
2025	48 hours	60%	100%
2026	48 hours	50%	100%
2027	40 hours	50%	100%
2028	40 hours	50%	100%

\*OT is Overtime \*\*FTE is full-time equivalent