



## San Bernardino County

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January 22, 2026

#### **Subject: Information About Box 14 (EstOvtPrm) on Your 2025 Form W-2**

Dear Employee:

A recent change in federal tax law, known as the “One Big Beautiful Bill,” created a temporary federal income tax deduction for certain overtime pay for employees covered by the Fair Labor Standards Act (FLSA). This allows a separate deduction on your federal income tax return and applies only to specific types of overtime pay called “qualified overtime compensation.” If you qualify, you may be able to claim this deduction on your federal income tax return.

Under federal law, the “no tax on overtime” deduction applies only to FLSA overtime paid to FLSA-covered (non-exempt) employees. If you are unsure of your FLSA status, please contact your department’s payroll specialist.

For tax year 2025, if an Estimated OT Premium (EstOvtPrm) amount is reported in Box 14 of your Form W-2, it reflects an estimated overtime premium amount related to federal “no tax on overtime” legislation.

#### **What the Box 14 Amount Represents**

If an EstOvtPrm amount appears in Box 14, it represents an estimated overtime premium for 2025, based on how overtime is currently calculated in EMACS.

Because the County’s overtime rules may be more generous than federal requirements (such as counting leave hours toward overtime eligibility and allowing overtime to be taken as compensatory time and paid at a later date), the amount reported in Box 14 is only an estimate. It is intended as a helpful reference for you and your tax preparer and should not be interpreted as a guarantee of the exact amount that you may claim as a deduction on your federal income tax return.

#### **How You Can Use This Information**

- Keep your Form W-2 and this notice with your 2025 tax records.
- Provide the Box 14 amount and your 2025 Leave and Earnings Statements to your tax preparer when completing your federal tax return.
- The County cannot tell you how much to claim or provide individual tax advice.

A more detailed “No Tax on Overtime” FAQ is available at:

<https://emacs.sbcounty.gov/wp-content/uploads/sites/91/forms/2025-OBBA-No-Tax-on-Overtime-FAQs-Final.pdf>

**Questions**

- Questions about your W-2 or the amount listed in Box 14:  
Contact ATC Central Payroll – [centralpayroll@sbcountyatc.gov](mailto:centralpayroll@sbcountyatc.gov).
- Questions about whether and how to claim any deduction on your tax return should be directed to a personal tax advisor or another trusted tax preparation resource.

Thank you for your service to San Bernardino County.

Sincerely,



Ensen Mason  
Auditor-Controller/Treasurer/Tax Collector  
San Bernardino County

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