



2025 Estimated Qualified Overtime Compensation Statement

Under the One Big Beautiful Bill Act (OBBBA), eligible taxpayers may be able to claim a federal income tax deduction for certain qualified overtime compensation when filing their 2025 Federal income tax return (Form 1040). Currently, Oregon authorizes a state income tax deduction for OBBBA qualified overtime compensation, while California and Washington do not. Your 2025 IRS Form W-2 does not provide your qualified overtime compensation, as there is no requirement to report qualified overtime compensation on a worker’s 2025 Form W-2. This statement provides a record of your estimated qualified overtime compensation for the 2025 tax year, which PMA calculated by applying guidance from the IRS to your 2025 payroll data:

- **[Payroll ID] 2025 Qualified Overtime Compensation Estimate: \$ _____**

PMA recommends keeping a copy of this 2025 Estimated Qualified Overtime Compensation Statement with your 2025 tax records.

PMA is providing an estimate as a courtesy to assist you in determining your eligibility to (and how much) claim as a 2025 qualified overtime compensation federal income tax deduction (and an Oregon state income tax deduction, if applicable). Please note that the qualified overtime compensation estimate provided above may differ from the amount of overtime compensation calculated or under the applicable collective bargaining agreement, which are the compensable amounts that PMA reports under the overtime payroll codes on your paystub).

PMA recommends consulting a qualified tax professional or visiting the IRS website for more information about eligibility, what counts as qualified overtime compensation, annual limitations, and available calculation methods. Additional information is also available in the 2025 IRS Form 1040 Individual Income Tax Return Instructions.

You can find Frequently Asked Questions in the Worker Bulletin section at <https://self-service.pmanet.org>. Please direct any other questions to prsmail@pmanet.org or (888) PMA-1234.

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