

Second Circuit: Entry-Level Audit Associates are "Learned Professionals" and Do Not Qualify for Overtime Wages Under the Fair Labor Standards Act

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On July 22, 2014, the United States Court of Appeals for the Second Circuit decided *Pippins v. KPMG, LLP* ("Pippins"), which examined whether entry-level accountants qualify for overtime wages under the Fair Labor Standards Act (the "FLSA"). The Court held that entry level accountants are "learned professionals" under the FLSA, and exempt from overtime wage requirements.

Attorneys

- Charles A. Gilman
- John J. Schuster

CAHILL GORDON & REINDEL LLP