



# County Technical Assistance Service

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## Interrelationship with Other Exemptions

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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**Reference Number:** CTAS-979

Employees in fire protection and law enforcement activities also may be exempt as bona fide executive, administrative or professional employees, as those terms are defined and delimited. However, the election to take such an exemption for an employee who qualifies for it will not result in excluding that employee from the count that must be made to determine the application of the exemption for public safety agencies having five or fewer employees.

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