29 U.S.C. § 213(a)(17)

[The FLSA's minimum-wage and overtime provisions] "shall not apply with respect to –

* * *

any employee who is a computer systems analyst, computer programmer, software engineer, or other similarly skilled worker, whose primary duty is —

(A) the application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software, or system functional specifications;

(B) the design, development, documentation, analysis, creation, testing, or modification of computer systems or programs, including prototypes, based on and related to user or system design specifications;

(C) the design, documentation, testing, creation, or modification of computer programs related to machine operating systems; or

(D) a combination of duties described in subparagraphs (A), (B), and (C) the performance of which requires the same level of skills, and who, in the case of an employee who is compensated on an hourly basis, is compensated at a rate of not less than $27.63 an hour."