

INSTRUCTIONS FOR COMPLETING PAYROLL FORM, WH-347

General: The use of WH-347, payroll form, is not mandatory. This form has been made available for the convenience of contractors and subcontractors required by their Federal or Federally aided construction type contracts and subcontracts to submit weekly payrolls. Properly filled out, this form will satisfy the requirements of regulations, Parts 3 and 5 (29 CFR, Subtitle A), as to payrolls submitted in connection with contracts subject to the Davis-Bacon and related Acts.

This form meets needs resulting from the amendment of the Davis-Bacon Act to include fringe benefits provisions. Under this amended law, the contractor is required to pay not less than fringe benefits as predetermined by the Department of Labor, in addition to payment of not less than the predetermined rates. The contractor's obligation to pay fringe benefits may be met either by payment of the fringes to the various plans, funds or programs or by making these payment to the employees as cash in lieu to fringes.

The payroll provides for the contractor's showing on the face of the payroll all monies paid to the employee, whether as basic rates or as cash in lieu of fringes and provides for the contractor's representation in the statement of compliance on the rear of the payroll that he is paying to others fringes required by the contract and not paid as cash in lieu of fringes. Detailed instructions concerning the preparation of the payroll follow;

Contractor or Subcontractor: Fill in your firm's name and check appropriate box.

Address: Fill in your firm's address.

Column 1 – Name, Address and Social Security number of Employee: The employee's full name must be shown on each payroll submitted. The employee's address must also be shown on the payroll covering the first week in which the employee works on the project. The address need not be shown on subsequent weekly payrolls unless his address changes. Although not required by Regulations, Parts 3 and 5, space is available in the name and address section so that Social Security numbers may be listed.

Column 2 – Withholding Exemptions: This column is merely inserted for the employer's convenience and is not a requirement of Regulations, Parts 3 and 5.

Column 3 – Work Classifications: List classifications descriptive of work actually performed by employees. Consult classifications and minimum wage schedule set forth in contract specifications. If additional classifications are deemed necessary see Contracting Officer or Agency representative. Employee may be shown as having worked in more than one classification provided accurate breakdown of hours so worked is maintained and shown on submitted payroll by use of separate line entries.

Column 4 – Hours Worked: On all contracts subject to the Contract Work Hours Standards Act enter as overtime all hours worked in excess of 8 hours per day and 40 hours a week.

Column 5 – Total: Self-explanatory

Column 6 – Rate of Pay, Including Fringe Benefits: In straight time box, list actual hourly rate paid the employee for straight time worked plus any cash in lieu of fringes paid the employee. When recording the straight time hourly rate, any cash in lieu of fringes may be shown separately from the basic rate thus 13.25/.40. This is of assistance in correctly computing overtime. See "Fringe Benefits" below. In overtime box show overtime-hourly rate paid, plus any cash in lieu of fringes paid the employee. See "Fringe Benefits" below. Payment of not less than time and one-half the basic or regular rate paid is required for overtime under the Contract Work Hours Standards Act of 1962. In addition to paying not less than the predetermined rate for the classification in which the employee works, the contractor shall pay to approved plans, funds, or programs or shall pay as cash in lieu of fringes amounts predetermined as fringe benefits in the wage decision made part of the contract. See "FRINGE BENEFITS" below.

FRINGE BENEFITS – Contractors who pay all required fringe benefits: A contractor who pays fringe benefits to approved plans, funds, or programs in amount not less than were determined in the applicable wage decision of

the Secretary of Labor, shall continue to show on the face of the payroll the basic cash hourly rate and overtime rate paid to his employees just as he has always done. Such a contractor shall check paragraph 4(a) of the statement on the reverse of the payroll to indicate that he is also paying to approved plans, funds, or programs not less than the amount predetermined as fringe benefits for each craft. Any exceptions shall be noted in Section 4(c).

Contractors who pay no fringe benefits: A contractor who pays no fringe benefits shall pay to the employees, and insert the straight time hourly rate column of the payroll, an amount not less than the predetermined rate for each classification plus the amount of fringe benefits determined for each classification in the applicable wage decision. Inasmuch as it is not necessary to pay time and a half on cash paid in lieu of fringes, the overtime rate shall be not less than the sum of the basic predetermined rate, plus the half time premium on basic or regular rate, plus the required cash in lieu of fringes at the straight time rate. In addition, the contractor shall check paragraph 4(b) of the statement on the reverse of the payroll to indicate that he is paying fringe benefits in cash directly to his employees. Any exceptions shall be noted in Section 4(c).

Use of Section 4(c) Exceptions: Any contractor who is making payment to approved plans, funds, or programs in amount less than the wage determination requires, is obligated to pay the deficiency directly to his employees as cash in lieu of fringes. Any exception to Section 4(a) or 4(b), whichever the contractor may check, shall be entered in Section 4(c). Enter in the Exception column the craft, and enter in the Exception column the hourly amount paid the employee as cash in lieu of fringes and the hourly amount paid to plans, funds, or programs as fringes. The contractor shall pay and shall show that he is paying to each such employee for all hours (unless otherwise provided by applicable determination) worked on Federally assisted project an amount not less than the predetermined rate plus cash in lieu of fringes as shown in Section 4(c). The rate paid and amount of cash paid in lieu of fringe benefits per hour should be entered in column 6 on the payroll. See paragraph on "Contractors who pay no fringe benefits" for computation of overtime rate.

Column 7 – Gross Amount Earned: Enter gross amount earned on this project. If part of the employees' weekly wage was earned on projects other than the project described on this payroll, enter in column 7 first the amount earned on the Federal or Federally assisted project and then the gross amount earned during the week on all projects, thus \$63.00/120.00.

Column 8 – Deductions: Five columns are provided for showing deductions made. If more than five deductions should be involved, use first 4 columns; show the balance of deductions under "Other" column; show actual total under "Total Deductions" column; and in the attachment to the payroll describe the deductions contained in the "Other" column. All deductions must be in accordance with the provisions of the Copeland Act Regulations 29 CFR, Part 3. If the employee worked on other jobs in addition to this project show actual deductions from his weekly gross wage, but indicate that deductions are based on his gross wages.

Column 9 – Net Wages Paid for Week: Self-explanatory.

Totals: Space has been left at the bottom of the columns so that totals may be shown if the contractor desires.

Statement Required by Regulations, Parts 3 and 5: While this form need not be notarized, the statement of the back of the payroll is subject to the penalties provided by 18 USC 1001, namely possible imprisonment for 5 years or \$10,000.00 fine or both. Accordingly, the party signing this required statement should have knowledge of the facts represented as true.

Space has been provided between items (1) and (2) of the statement for describing any deductions made. If all deductions made are adequately described in the "Deductions" column above, state "See Deductions column in the payroll." See paragraph entitled "FRINGE BENEFITS" above for instructions concerning filling out paragraph 4 of the statement.