



How To Fill Out A Certified Payroll Report

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Construction companies that work on federal contracts that fall under prevailing wage laws like Davis-Bacon and related acts must submit certified payroll reports. These are weekly reports that outline important payroll details to prove that all applicable laws are being followed. One of the easiest ways to fulfill these reporting requirements is to use form WH-347.

While using form WH-347 is optional, submitting the required payroll information is mandatory. By using this form, federal contractors and subcontractors can be sure that they are submitting everything they need to under the law. You can fill it out online, download it and print it for your records.

Although this form is intended to make it much easier and convenient for contractors to comply with the law, the form itself can be challenging to understand. The following steps can help you understand the correctly complete [Form WH-347](#).

Filling out the header of Form WH-347

All of your project's details, along with some key company info, goes in the header of Form WH-347. This is also where you start numbering your payrolls in relation to the project being reported on. It is important that everything here is accurate because this is how your reports are connected to the project.

U.S. Department of Labor Wage and Hour Division		PAYROLL (For Contractor's Optional Use; See Instructions at www.dol.gov/whd/forms/wh347instr.htm) <small>Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number.</small>		 U.S. Wage and Hour Division Rev. Dec. 2008 OMB No.: 1235-0008 Expires: 06/30/2021
NAME OF CONTRACTOR <input type="checkbox"/> OR SUBCONTRACTOR <input type="checkbox"/>		ADDRESS		
1	2	3	4	5
PAYROLL NO.	FOR WEEK ENDING	PROJECT AND LOCATION	PROJECT OR CONTRACT NO.	
3	4	5	6	

1. Contractor or Subcontractor

Enter your company's name and select the box that applies to you.

2. Address

Enter your company's address.

3. Payroll Number

Start with the number 1 for your first payroll report and make future reports on the same project sequential. When you enter the final report for the project, enter "final."

4. For Week Ending

Enter the ending date for the work week you're reporting on.

5. Project and Location

Enter the address of the project here. This is the jobsite where work is occurring.

6. Project or Contract No.

Enter the number of your project or contract.

Filling out Payroll Data on Form WH-347

Columns 1 through 9 of form WH-347 are where you enter the payroll data for the project listed on the top of this form. It is important that this is completed accurately and that it matches your payroll records exactly.

(1) NAME AND INDIVIDUAL IDENTIFYING NUMBER (e.g., LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER) OF WORKER	(2) NO. OF WITHHOLDING EXEMPTIONS	(3) WORK CLASSIFICATION	OT. OR ST.	(4) DAY AND DATE								
				M	T	W	Th	F	Sat	Sun		
				HOURS WORKED EACH DAY								
			O									
			S									

Column 1. Name and Individual Identifying Number of Worker

Enter the full name and some type of individual identifying number for every worker who was paid on the payroll week you're submitting the report for. The identifying number can be just the last four digits of their social security number.

Column 2. Number of Withholding Exemptions

This column is not required for certified payroll reporting but is there for your convenience.

Column 3. Work Classifications

Enter the work classification for the worker here. Be sure that what you enter matches the work actually being performed, the work classification from the project contract and the official wage determination for that classification of work. And remember, an individual worker can have multiple classifications based on what they actually do during each shift. Each classification for project being reported on needs its own line. (Figure 2)

(1) NAME AND INDIVIDUAL IDENTIFYING NUMBER (e.g., LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER) OF WORKER	(2) NO. OF WITHHOLDING EXEMPTIONS	(3) WORK CLASSIFICATION
Joe Smith 1234		PLUMBER
Chris Bacon 4321		BOILERMAKER

Figure 2

Column 4. Hours worked

This is where you enter the day, date and hours worked during the pay period being reported on. In the header of the column, you'll see that there is a box split into two. The top part of this box is for the day of the week and the bottom is for the number of that day. You can see an example of this highlighted in Figure 3. (Figure 3)

OT. OR ST.	(4) DAY AND DATE						
	M	T	W	Th	F	Sat	Sun
	9	10	11	12	13	14	15
	HOURS WORKED EACH DAY						

Figure 3

In the main body of the column, the cells are also split in two sections. The top part has an O for overtime and the S refers to straight time. If the contract you're reporting on is subject to the Contract Work Hours Standard Act, enter hours over 40 per week as overtime.

Filling out Payroll Data on Form WH-347 (cont)

(5) TOTAL HOURS	(6) RATE OF PAY	(7) GROSS AMOUNT EARNED	(8) DEDUCTIONS					(9) NET WAGES PAID FOR WEEK
			FICA	WITH- HOLDING TAX		OTHER	TOTAL DEDUCTIONS	

Column 5. Total

If you're filling out the form online, it will automatically add up the hours entered and display the totals here. The biggest potential for mistakes in this section comes from accidentally keying information in wrong when manually transferring info into the form. Be extra careful and double check the data you enter before moving on because mistakes here will make your entire form inaccurate.

Column 6. Rate of Pay, including Fringe Benefit Rate

For the straight time, list the hourly rate of pay plus any fringe benefits that are paid in cash. Even though you must show the hourly rate and any fringe paid in cash, you can still separate out the amounts. For example, you can show the hourly rate with a slash separating cash paid in lieu of fringe. An example of this in action would be \$18.65/ .60. In this case, the \$18.65 is the base hourly rate and the .60 shows fringe paid in cash.

If the worker has worked overtime, reflect it here as well. Remember that paying a minimum of time and one-half the basic hourly pay rate is required by the Contract Work Hours Standard Act of 1962 if the prime contract is over \$100,000. This is in addition to paying the correct prevailing wage and fringe benefit rate.

Column 7. Gross Amount

This is where you enter the gross amount earned on the project that is being reported on. If you're filling the form out online, it will calculate the gross amount based on the information you've entered, including the hours worked and rate of pay. It is very important that everything from columns 4-6 is accurate, otherwise the data in Column 7 will be wrong.

(Column 7 cont.) If the worker's weekly wage includes money from projects other than what is being reported on, enter the amount they earned on the project listed on the report first, and then enter the gross amount earned during the week on all projects.

For example, if they earned \$200 on the project being reported on, but grossed \$600 for all work in the week, you could put "\$200/\$600" in this column.

Column 8. Deductions

There are five columns for various deductions, including FICA, withholding tax and blank columns for other deductions. As you enter amounts in each section, the form will add them up and display them under Total Deductions.

Keep in mind that if the person worked on jobs in addition to the one being reported on, you'll need to show actual deductions from their weekly gross wage and indicate that deductions are based on their gross wages.

And remember, all deductions must be in accordance with the provisions of the Copeland Act Regulations, 29 C.F.R., Part 3.

Column 9. Net Wages Paid for Week

This is where net wages for the week are reported on. When you fill the form out online, it will take the gross amount from column 7, subtract the deductions entered in column 8 and display it as net wages here. Make sure that this amount matches what is shown on your payroll. If it doesn't, find the error and fix it before submitting your report. Many mistakes in this column come from hours, rate of pay or incorrect deductions in the previous columns.

Date _____

I, _____ (Name of Signatory Party) _____ (Title)

do hereby state:

(1) That I pay or supervise the payment of the persons employed by _____ on the _____ (Contractor or Subcontractor); that during the payroll period commencing on the _____ (Building or Work) _____ day of _____, _____, and ending the _____ day of _____, _____, all persons employed on said project have been paid the full weekly wages earned, that no rebates have been or will be made either directly or indirectly to or on behalf of said _____ from the full _____ (Contractor or Subcontractor) weekly wages earned by any person and that no deductions have been made either directly or indirectly from the full wages earned by any person, other than permissible deductions as defined in Regulations, Part 3 (29 C.F.R., Subtitle A), issued by the Secretary of Labor under the Copeland Act, as amended (48 Stat. 948, 63 Stat. 108, 72 Stat. 967, 76 Stat. 357; 40 U.S.C. § 3145), and described below:

(2) That any payrolls otherwise under this contract required to be submitted for the above period are correct and complete; that the wage rates for laborers or mechanics contained therein are not less than the applicable wage rates contained in any wage determination incorporated into the contract; that the classifications set forth therein for each laborer or mechanic conform with the work he performed.

(3) That any apprentices employed in the above period are duly registered in a bona fide apprenticeship program registered with a State apprenticeship agency recognized by the Bureau of Apprenticeship and Training, United States Department of Labor, or if no such recognized agency exists in a State, are registered with the Bureau of Apprenticeship and Training, United States Department of Labor.

(4) That:

(a) WHERE FRINGE BENEFITS ARE PAID TO APPROVED PLANS, FUNDS, OR PROGRAMS

- in addition to the basic hourly wage rates paid to each laborer or mechanic listed in the above referenced payroll, payments of fringe benefits as listed in the contract have been or will be made to appropriate programs for the benefit of such employees, except as noted in section 4(c) below.

(b) WHERE FRINGE BENEFITS ARE PAID IN CASH

- Each laborer or mechanic listed in the above referenced payroll has been paid, as indicated on the payroll, an amount not less than the sum of the applicable basic hourly wage rate plus the amount of the required fringe benefits as listed in the contract, except as noted in section 4(c) below.

(c) EXCEPTIONS

EXCEPTION (CRAFT)	EXPLANATION

REMARKS:

NAME AND TITLE _____ SIGNATURE _____

THE WILLFUL FALSIFICATION OF ANY OF THE ABOVE STATEMENTS MAY SUBJECT THE CONTRACTOR OR SUBCONTRACTOR TO CIVIL OR CRIMINAL PROSECUTION. SEE SECTION 1001 OF TITLE 18 AND SECTION 231 OF TITLE 31 OF THE UNITED STATES CODE.

Statement of Compliance as Required by Regulations

On page two of form WH-347 there is a section intended to attest that to the best of your knowledge, the form is correct and that the payroll is in compliance with all applicable laws. This does not need to be notarized, but failing to truthfully fill out the form falls under penalties provided for under 18 U.S.C. § 1001 which includes fines and potential jail time.

Under this statement is a section where you can describe deductions made in the deduction's column.

Page 2, Item 4

If you pay all of your required fringe benefits to approved plans, funds, or programs, show the basic cash hourly rate and overtime rate paid to each worker on the face of the payroll and check paragraph 4(a) of the statement on page 2 of the WH-347 payroll form. If there are any exceptions, note them in section 4(c).

Contractors who pay no fringe benefits

If you **do not** pay all fringe benefits in approved plans, funds or programs, pay the remaining amount and list it in the "straight time" of the "Rate of Pay" column.

In addition, check paragraph 4(b) on page 2 of WH-347 to indicate the payment of fringe benefits in cash directly to the workers. Note any exceptions in section 4(c).

Use of Section 4(c), Exceptions

This section is less commonly needed, but it is used to account for exceptions in handling fringe benefits.

How to Make Certified Payroll Easier

As complicated and time consuming as filling out form WH-347 may be, it is actually a small part of the challenge of certified payroll. For construction companies that do prevailing wage work, there are many problematic areas that can lead to mistakes. Unfortunately, in the world of certified payroll, even simple mistakes can have significant, [financial and legal complications](#).

There are some things you can do to make certified payroll easier, less time consuming and more accurate. Here are some ideas and tips to help you get started:

Switch to digital time and attendance software

Many construction companies are using handwritten timecards and spreadsheets to tack time. This leaves lots of room for mistakes and makes it hard to track down and fix problems. It also makes it more difficult for workers to track their roles throughout the day, which is required for prevailing wage work. Moving to a digital system solves these problems. Ideally, you'll want a system that flows seamlessly into your payroll software to reduce time and mistakes due to manually transferring data.

Consider certified payroll software

Standard payroll software is not set up to handle the unique aspects of certified payroll. Even most payroll software that claims to be able to handle certified payroll only creates an export. This does not help reduce mistakes, it simply creates a file that makes reporting a bit easier. Instead, look for [certified payroll software](#) that helps limit mistakes in key areas like wage determinations, prevailing wage rates and fringe management.

Focus on process

Create a standard payroll process that your team follows every single payroll cycle. Standardize it in an official checklist that outlines each step, including a list of common problem areas to spot check. For certified payroll this often means checking to make sure the correct wage determinations and prevailing wage rates are being used,

Last but not least, remember that the regulations surrounding certified payroll are complicated and subject to change. This makes continuing education a priority for prevailing wage construction companies. Find additional certified payroll resources by visiting our [Construction Resource Hub](#).

Additional Certified Payroll Resources

- [Payroll tips for contractors](#)
- [Wage determinations guide](#)
- [How to select the best certified payroll software](#)
- [Four ways to make certified payroll easier](#)
- [Common certified payroll mistakes video](#)
- [Four ways to find government contracts](#)

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