Instructions For Completing Davis-Bacon and Related Acts Weekly Certified Payroll Form, WH-347

OMB Control No. 1235-0008, Expires 01/31/2028.

General: Form WH-347 is available for the convenience of contractors and subcontractors to submit certified weekly payrolls in connection with their Federal or federally assisted construction contracts and subcontracts. Properly completed, this form will satisfy the requirements of the regulations in parts 3 and 5 of Title 29 of the Code of Federal Regulations (CFR) as to certified payrolls submitted in connection with contracts subject to the Davis-Bacon and Related Acts (DBRA).

While use of Form WH-347 itself is optional, covered contractors and subcontractors performing work on Federal or federally assisted construction contracts are required by the DBRA regulations and the contract clauses to submit payroll information on a weekly basis. The Copeland Act (40 U.S.C. § 3145) requires contractors and subcontractors performing work on Federal or federally financed construction contracts to, on a weekly basis, "furnish a statement on the wages paid each employee during the prior week." U.S. Department of Labor (DOL) Regulations at 29 CFR 5.5(a)(3)(ii) require contractors and subcontractors to submit weekly certified payrolls to the appropriate Federal agency if the agency is a party to the contract (or, if the Federal agency is not party to the contract, to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the Federal agency that provided the Federal assistance). Each certified payroll must be accompanied by a signed "Statement of Compliance" (e.g., page 2 of the WH-347 or another document with identical wording) indicating that the certified payrolls are accurate and complete, and that each laborer or mechanic has been paid not less than the required Davis-Bacon prevailing wage rate(s) (including any fringe benefits) for the work performed. DOL and contracting agencies receiving this information review the information to help determine whether workers have received legally required wages and fringe benefits.

Under the DBRA, contractors and subcontractors are required to pay not less than the prevailing wage, including fringe benefits, as predetermined by DOL. The contractor's obligation to pay fringe benefits may be met through the contractor's contributions to or reasonably anticipated costs of bona fide benefit plans, funds, or programs, or by paying workers cash in lieu of fringe benefits.

Form WH-347 provides fields for contractors and subcontractors to document all wages paid to each worker, whether paid entirely as cash wages or by a combination of cash wages and employer-provided bona fide fringe benefits, and provides for the contractor or subcontractor's certification in the Statement of Compliance (as shown on page 2 of Form WH-347) that the data and payroll information on the form are accurate and complete. The Statement of Compliance also provides for the representation that the contractor or subcontractor is paying its workers, including registered apprentices, at least the required wage rates, satisfying its fringe benefits obligations, and maintaining required payroll records.

Detailed instructions for completing the first page of Form WH-347 follow:

"Check Box" for Submission of Final DBRA Certified Payroll Form: Mark the box to indicate that this submission is for the final week of work on the project for the contractor or subcontractor.

"Check Box" for Prime Contractor or Subcontractor: Mark the appropriate box to indicate whether it is the prime contractor or a subcontractor on the project for which certified payroll is being reported.

Project Name: Enter the name of the project on which you are reporting.

Project No. or Contract No.: Enter the project number or the prime contract number assigned by the relevant contracting agency (if available).

Certified Payroll No.: Beginning with the number "1", each weekly certified payroll that a contractor or subcontractor submits for a project should be given a payroll number. Enter the appropriate payroll number.

Prime Contractor's/Subcontractor's Business Name: Enter the business' legal name.

Project Location: Enter the complete address of the project, or, if there is no specific address, a description of the project location, including, at a minimum, the county or counties and state in which the project is located.

Wage Determination No.: Enter the wage determination number(s) and revision number(s) included in the covered contract and relevant to the submitted certified payroll form (e.g., if there are multiple wage determinations applicable to the

project, please list all wage determinations that applied to the work performed by the workers in this pay period).

Week Ending Date: Enter the workweek ending date for this pay period.

Prime Contractor's/Subcontractor's Business Address: Enter the company's full business address.

Column 1A – Worker Entry No.: Beginning with the number "1", enter each worker's entry number (e.g., entry in row 2 may be 2, entry in row 3 may be 3, etc. If reporting more than 8 entries, row 1 on page 2 may be entry 9 and row 1 on page 3 may be entry 17, etc.). If a worker works in more than one labor classification during the course of the week, the contractor should show the number of hours the worker worked in each classification using separate rows. In such circumstances, the same worker entry number should be used on each row associated with the worker.

Column 1B – Worker Last Name: Self-explanatory.

Column 1C – Worker First Name: Self-explanatory.

Column 1D – Worker Middle Initial: Self-explanatory.

Column 1E – Worker Identifying No.: Enter each worker's individual identifying number (e.g., last four digits of the worker's social security number or any number specific to the individual worker) on each weekly certified payroll submitted. **Note: workers' full Social Security numbers must not be included.**

Column 2 – Journey worker / Registered Apprentice: Enter "J" if the worker is a journey worker or "RA" if the worker is a registered apprentice in an apprenticeship program approved by DOL's Office of Apprenticeship (OA) or a State Apprenticeship Agency (SAA). For registered apprentices, also list their level of progression within the approved program.

Column 3 – Labor Classification: List the labor classification for the work actually performed by each worker. Labor classifications are found in the applicable Davis-Bacon wage determination(s) that are included in the contract for this project. If the wage determination(s) does not include a labor classification for work that a worker has performed on this contract, contact the Contracting Officer or Agency representative immediately.

If a worker performed work in more than one labor classification during the week, the worker must be paid at least the rate specified for the appropriate labor classification for the time actually worked in that labor classification. In such circumstances, an accurate breakdown of hours worked in each labor classification must be shown on the submitted payroll by using a separate row for each labor classification in which the worker performed work. If the contractor did not maintain an accurate breakdown of hours worked by a worker in each labor classification, the worker must be paid for all hours worked using the highest applicable prevailing wage rate (basic hourly rate and fringe benefits).

Column 4 – Hours Worked Each Day: In column 4 in the table above row 1, please enter the first letter for each day of the contractor's workweek in each box on the top row and its corresponding date in each box on the second row below it. For example, if a contractor's workweek starts on Tuesday and ends on Monday, enter "T" for Tuesday in the first box of the first row and continue with the appropriate letter identifying the day of the week for each box ending with "M" on the last box of the first row. In the second row, enter the corresponding date for each day of the week. Please see example below:

T	W	T	F	S	S	M
6/16	6/17	6/18	6/19	6/20	6/21	6/22

For worker-specific entries, please enter hours worked on this project as straight time ("ST") and overtime ("OT") in the applicable boxes. On all contracts subject to the Contract Work Hours and Safety Standards Act (CWHSSA), enter hours worked on this project more than 40 hours total in the week as overtime ("OT") (including hours worked on and off the site of the work of the covered contract). Note: For more information about compliance with overtime requirements on Federal and federally assisted contracts, please visit Overtime Pay on Government Contracts.

Column 5 – Total Hours Worked for the Week: Enter the total number of the hours worked entered in column four.

Column 6A – Hourly Wage Rate Paid for ST and OT: For each worker, list the actual hourly rate paid for straight time (top row) and overtime (bottom row) worked for work in the classification indicated in column 3. If the worker was paid at a higher rate than the wage rate required on the wage determination, indicate the wage rate the worker was actually paid. Note: do not include cash payments in lieu of fringe benefits in this column.

Column 6B – Total Fringe Benefit Credit: Enter the total of the contractor's or subcontractor's contributions to or reasonably anticipated costs of bona fide fringe benefit plans, funds, or programs for which the contractor or subcontractor is taking a credit toward satisfying Davis-Bacon prevailing fringe benefit rates as listed on page 2 of Form WH-347 under "Hourly Credit for Fringe Benefits". This amount should equal the worker's total hours worked in this period multiplied by the hourly credit for fringe benefits as listed under the Total Hourly Credit column on page 2 of Form WH-347 under "Hourly Credit for Fringe Benefits".

Column 6C – Payment in Lieu of Fringe Benefits: Enter the total amount in cash provided in lieu of fringe benefits to the worker during the workweek. This amount should equal the worker's total hours worked in this period multiplied by the hourly rate provided to the worker as cash in lieu of fringe benefits.

Column 7A – Gross Amount Earned: Enter the worker's gross amount earned for the workweek for hours worked on this Federal or federally assisted project.

Column 7B –Gross Amount Earned for all Work: If part of a worker's weekly wage was earned on projects or work other than the project described on this payroll, including non-DBRA covered projects, enter in column 7B the total gross amount earned during the week for all work performed during the week.

Column 8 – Deductions for all Work: Enter all deductions made from worker's total gross amount earned for all work (Column 7B). Columns are provided for entering deductions made for tax withholdings, FICA, and "Other" deductions. If the amount under "Other" deductions is specific to one deduction, please describe the deduction under "Additional Remarks" on page 2 of this certified payroll form. If the amount under the "Other" deductions made from the worker's pay is a result of more than one deduction, submit an addendum that itemizes each deduction and includes a description and amount for each deduction listed on that document. Enter the total amount for all deductions made under the "Total Deductions"

column (include the amounts listed under the Tax Withholdings, FICA and Other columns). All deductions must be in accordance with the provisions of the Copeland Act Regulations, 29 CFR part 3. If a worker worked on other jobs in addition to this project, do not pro-rate the deductions; instead, show actual deductions from the worker's weekly gross wage for all projects. Note: Except for deductions listed in 29 CFR 3.5, all deductions must have prior approval from the Department of Labor.

Column 9 – Net Payment to Worker for All Work: Enter the actual dollar amount paid to the worker for all hours worked across all projects (including non-DBRA covered projects) during the week.

PAGE 2 - Detailed instructions for completing the second page of Form WH-347 follow:

Project Name: Enter the name of the project on which you are reporting.

Project No. Or Contract No.: Enter the project or prime contract number associated with your contract assigned by the relevant contracting agency (if available).

Payroll No.: Beginning with the number "1", each weekly certified payroll that a contractor or subcontractor submits for a project should be given a payroll number. Enter the appropriate payroll number.

Prime Contractor's/Subcontractor's Business Name: Enter the business' legal name.

Project Location: Enter the complete address of the project, or, if there is no specific address, a description of the project location, including, at a minimum, the county or counties and state in which the project is located.

Week Ending Date: Enter the workweek ending date for this pay period.

Certifying Official's Name and Title: Print the name and official title of the contractor or subcontractor, or their agent who paid or supervised the payment of the workers under the contract during the weekly time-period covered by the form.

Statement of Compliance: While the "Statement of Compliance" need not be notarized, the statement (on page 2 of this certified payroll form) is subject to the penalties provided by 18 U.S.C. § 1001, namely, a fine, possible imprisonment of

not more than 5 years, or both. Accordingly, the party signing this statement should have knowledge of the facts represented as true.

If applicable, please "check" each of the 6 boxes certifying the accompanying statement as accurate. Boxes 1, 2, 3 and 6 (i.e., the first three boxes and the last box) always must be checked to certify that the contractor or subcontractor completing the form follows the DBRA.

If any worker is being paid as an apprentice during the period, box 4 must be checked and each program name in which the contractor has registered apprentices working on the project during this payroll period must be listed, with the appropriate box checked to indicate whether the apprenticeship program is registered with DOL's Office of Apprenticeship (OA) or a State Apprenticeship Agency (SAA), and the name of the labor classification entered. If more than three entries are required, please submit an addendum providing the requested information with the submission of the certified payroll. If box 4 is not applicable, do not check the box and enter "Not Applicable" or "N/A" in the entry subsection, under Apprenticeship Program Name.

If the contractor or subcontractor is claiming an hourly credit for their contributions to or reasonably anticipated costs of bona fide fringe benefit plans, funds, or programs, box 5 must be checked and the subsections titled "Hourly Credit for Fringe Benefits" must be completed. In the first column, list each worker entry number (entered in column 1A on the first page) and name of worker for whom the contractor or subcontractor claimed an hourly fringe benefit credit (this should mirror the worker names and order found on Page 1 of the certified payroll form). In the following columns, list each fringe benefit plan name in the top row, fringe benefit plan type in the second row, fringe benefit plan number in the third row, mark whether the fringe benefit plan is funded or unfunded in the fourth row, and state the hourly amount of credit claimed for each worker under each applicable plan in the rows below. In the last column, list the total hourly cost of fringe benefit provided for each worker. Where the contractor or subcontractor is claiming a credit for the reasonably anticipated costs of fringe benefits provided directly by the contractor (commonly referred to as an "unfunded plan"), the contractor or subcontractor must have prior approval from the Department of Labor prior to claiming such credit as required in 29 CFR 5.28. If more than six bona fide fringe

benefits are provided to the workers for which the contractor is claiming a credit, submit an addendum for each providing the information requested in this section.

Note: If the contractor or subcontractor is meeting its fringe benefit obligations partially through contributions to or reasonably anticipated costs of a bona fide fringe benefit plan and partially through the payment of cash in lieu of fringe benefits, the contractor or subcontractor should enter the respective amounts in this section and in column 6C (Cash Payment in Lieu of Fringe Benefits) on page 1. If the contractor or subcontractor is meeting its fringe benefits obligations by simply paying the cash equivalent to each worker, check the box but do not complete the subsection, because those payments will be reported under column 6C (Cash Payment in Lieu of Fringe Benefits) on page 1.

Additional Remarks: Optional space for additional information on deductions, hourly cost of fringe benefits, or explanations. If more space is needed, please continue remarks on a separate page. If the optional space or separate pages are used, please include all contractor and project information required by the form.

Signature of Certifying Official, Date, Telephone Number, and Email Address: The Statement of Compliance must be signed by the contractor or subcontractor, or their agent who paid or supervised the payment of the workers under the contract during the weekly time-period covered by the form. Enter the phone number and email address of the individual who is signing the statement and the date signed. Legally valid electronic signatures are acceptable. A legally valid electronic signature includes any electronic process that indicates acceptance of the certified payroll record and includes an electronic method of verifying the signer's identity. Note: Photocopies or scanned copies of signatures do not satisfy this requirement.

Public Burden Statement: We estimate that it will take an average of 55 minutes to complete this collection of information, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding these estimates or any other aspect of this collection of information, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S3502, 200 Constitution Avenue, N.W., Washington, D.C. 20210.