Certified Payrolls

- Applicable Projects:
 - o All Federal Aid projects with Form FHWA-1273 and Wage Decision in Proposal
- Applicable Regulations
 - o Code of Federal Regulations <u>Title 29 Labor</u> Part 1, 3 and 5
 - Part 1 explains how the U.S. Department of Labor (USDOL) establishes DBA wage determinations
 - Part 3 describes Copeland Act requirements
 - Part 5 covers labor standards relating to Davis-Bacon and Related Acts
 - o FHWA-1273 Required Contract Provisions Federal-Aid Construction Contracts
 - o <u>Davis-Bacon and Related Act Provisions</u>
- Payroll Requirements
 - o NDOT requires a payroll each week once the Contractor has started work regardless of employee work classification (Laborer, Supervisor, Owner, etc.)
 - o On Form WH-347 or similar form with all the same information
 - Contractor or Subcontractor Fill in firm's name
 - Address fill in Firm's address
 - Payroll No. Sequential number beginning with 1
 - Week Ending work week endingdate
 - Project and Location Self-explanatory
 - Project or Contract No.- Self-explanatory
 - Column 1 Name and Individual Identifying Number of Worker
 - Column 2 No. of withholding Exemptions (not required)
 - Column 3 Work Classification (Must match Wage Decision Classification)
 - Column 4 Hours worked
 - Column 5 Self-explanatory
 - Column 6 Rate of Pay (Including Fringe Benefits \$15.00/2.40)
 - Column 7 Gross amount earned
 - Column 8 Deductions
 - Column 9 Net Wages Paid for week
 - o Page 2 Form WH-347
 - Statement required by Regulations, Parts 3 and 5
 - Items 1 and 2 Space allocated for deductions made
 - Item 4 Fringe Benefits Contractors who pay all required fringe benefits
 - Contractors who Pay no fringe benefits
 - Use of section 49(c), Exceptions
 - Public Burden Statement
 - USDOL Instructions for completing Payroll Form, WH-347
 - o Payrolls emailed to NDOT project PM within 7 days after payment
 - o Payrolls and records maintained by Contractor for three years
- General Notes
 - $\circ \quad \text{Check to make sure your employee Work Classification matches the Wage Decision classifications} \\$
 - If the Wage Decision Classification is missing a classification; request a new classification with form SF-1444
 - <u>Laborers and Mechanics</u> Name, ID number, hours and wages always shown on payroll, classification must match Wage Decision Classification
 - <u>Salaried Workers</u> Name, ID number, classification, hours and wages shown if more than 20% of time spent as laborer; otherwise, show name, ID number and "Salaried – Paid appropriate wage"
 - Supervisor Name, ID number, classification, hours and wages shown if more than 20% of time spent as laborer; otherwise, show name, ID number and "Supervisor - Paid appropriate wage"
 - Business Owners An owner (20% equity interest in the enterprise) is exempt. Show name, ID number and "Owner"
 - Owner-Operator of trucks and other hauling equipment Show name, ID number and "Owner-operator" status
 - This position does not pertain to owner-operators of other equipment such as bulldozers, scrapers, backhoes, cranes, drilling rigs, welding machines, and the like
 - Employees hired by owner-operators are subject to DBRA in the usual manner