Reviewing a sub's certified payroll: the prime's one-page checklist

Run it on each sub's payroll before it goes to the agency, with the contract's wage determination and the sub's last payroll beside you. A payroll that fails a check goes back for correction and a new signed statement.

HEADER AGAINST THE CONTRACT

- [ ] Business name and address match the subcontract; the subcontractor box is checked
- [ ] Project name, location, and project or contract number match the prime contract
- [ ] Wage determination number and modification number are the ones in the prime contract
  WH-347 instructions: the determination and revision numbers included in the contract
- [ ] Payroll number follows this sub's last one; any skipped week is accounted for
  A payroll is required for each week with covered work, 5.5(a)(3)(ii)(A); ask for a no-work statement or an explanation
- [ ] A corrected payroll is marked as a revision and keeps the payroll number of the week it replaces
- [ ] "Submission of final" is checked only on the sub's last payroll for the project

WORKERS AND CLASSIFICATIONS

- [ ] Each worker has the same identifying number as on earlier payrolls; no full SSN, address, phone, or email
  29 CFR 5.5(a)(3)(ii)(B)
- [ ] Each classification is worded as on the wage determination, group and zone included
- [ ] A classification missing from the determination has an approved or pending conformance
  29 CFR 5.5(a)(1)(iii)
- [ ] Classifications fit the sub's scope of work; a worker in 2 classifications has 2 rows
  Pay follows the work actually performed, 5.5(a)(1)(i)

RATES, OVERTIME, FRINGE

- [ ] Basic rate in 6A is at least the determination's basic rate for that classification
  29 CFR 5.5(a)(1)(i)
- [ ] Basic rate + hourly plan credit + hourly cash fringe is at least the determination's basic + fringe
- [ ] Straight time is 40 hours or less; overtime rate is 1.5 × the basic rate in 6A, fringe not multiplied
  29 CFR 5.5(b)(1) on contracts over $100,000; fringe excluded from the overtime base, 5.32
- [ ] 6B = total hours × hourly plan credit; 6C = total hours × hourly cash fringe; overtime hours included
- [ ] Every 6B amount has the worker's plans and hourly credit in the page 2 table, and box 5 is checked
  Plan credit is normally annualized, 29 CFR 5.25(c); ask for plan documents if a credit looks high

APPRENTICES

- [ ] Each RA in column 2 shows a level; page 2 names the program and OA or SAA, and box 4 is checked
- [ ] Program registration and the apprentice's individual registration are on file
  29 CFR 5.5(a)(4)(i)(A) and (a)(3)(i)(D); an unregistered apprentice is owed the full rate, (a)(4)(i)(C)
- [ ] Rate is the program percentage × the determination's journeyworker basic rate; fringe as the program says, or the full determination fringe if it is silent
  29 CFR 5.5(a)(4)(i)(B)
- [ ] Apprentices in each craft are within the ratio allowed on the site
  Apprentices over the ratio are owed the full rate, 5.5(a)(4)(i)(C)

GROSS, DEDUCTIONS, NET

- [ ] 7A = ST hours × ST rate + OT hours × OT rate + 6C
- [ ] 7B is at least 7A, and more only when the worker had other work that week
- [ ] Each "other" deduction is described in the remarks or an itemized addendum, and is one 29 CFR 3.5 permits
  Any other deduction needs Wage and Hour Division approval under 3.6
- [ ] Net pay (9) = 7B minus all deductions in column 8

STATEMENT OF COMPLIANCE

- [ ] Page 2 of the WH-347, or a statement with identical wording
  WH-347 instructions; 29 CFR 5.5(a)(3)(ii)(C) and (D)
- [ ] Signed by the sub or its agent who pays or supervises payment, by hand or with a legally valid electronic signature
  29 CFR 5.5(a)(3)(ii)(C) and (E); the prime does not sign for the sub
- [ ] Signer's name, title, phone, email, and date filled in; dated on or after the week ending date

BEFORE YOU FORWARD IT

- [ ] Payrolls from this sub's own lower-tier subs are in for the same week
  29 CFR 5.5(a)(3)(ii)(A) and (a)(6)