

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 $1.5 \times$ 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
- ☐ $6B = \text{total hours} \times \text{hourly plan credit}$; $6C = \text{total hours} \times \text{hourly cash fringe}$; 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 $\times$ 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

- ☐ $7A = \text{ST hours} \times \text{ST rate} + \text{OT hours} \times \text{OT rate} + 6C$
- ☐ 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)