

How to Complete a Certified Payroll Report

With so much paperwork to be completed on California prevailing wage and Federal Davis-Bacon projects, the acronyms for the forms – WH-347, California A-1-131, DAS 140, DAS 142, CAC 2 – can become quite confusing as all of them are part of Federal and/or California prevailing wage requirements.

FORM WH-347

If you are working solely on a Federal Davis-Bacon project, you only need to complete the federal WH-347 form. This form, as well as instructions, can be found on the DOL's website at <http://www.dol.gov/whd/forms/wh347.pdf>. Because this is a fillable pdf, you are able to save a copy of the document on your hard drive to be used for future projects. To complete form WH-347, you will need to enter:

1. Contractor's name
2. Address
3. Payroll number
4. Week ending date
5. Project
6. Location
7. Project or contract number

To enter in the payroll data for your prevailing wage employees, you will enter:

1. Employee's name
2. Last four of their SS#
3. Number of withholdings
4. Work classification

You will enter the employee's time under the section heading Hours Worked Each Day. Remember, you must break out standard and overtime hours and record them separately. Finally, these hours are only hours worked on the prevailing wage project.

Column 6:

The rate of pay in column 6 is the base rate of pay or total hourly rate depending on whether you have bona fringe benefits in place.

Column 7:

In column 7 you will need to break out:

1. Gross Amount earned on the Davis-Bacon project you are reporting
2. All projects the employee worked on

Enter in column 7 first the amount earned on the Federal or Federally assisted Davis-Bacon project and then the gross amount earned during the week on all projects, thus "\$163.00/\$420.00" would reflect the earnings of a worker who earned \$163.00 on a Federally assisted construction project during a week in which \$420.00 was earned on all work.

Deductions:

The Federal WH-347 form requires deductions from a worker's wages but DOES NOT require contributions to bona-fide fringe benefit plans. However, we have been told by DOL auditors that, if they were to audit a contractor working on a Davis-Bacon project, they would require the contractor to provide an audit trail reflecting proof of contributions, as the California A-1-131 form does. It is our recommendation to our clients that you use the California A-1-131 for all prevailing wage projects, including those which are solely federal Davis-Bacon, in order to provide a complete audit trail.

FORM A-1-131

If you are a contractor working on a California prevailing wage project, the form you will utilize is the A-1-131 form. This form can be found on the DIR website at <http://www.dir.ca.gov/dlse/DLSEFormA-1-131.pdf>. While the DLSE has not made this into a fillable pdf, you can save yourself a lot of time by creating one yourself using Adobe Acrobat. You will complete the form almost exactly like the Federal WH-347 except for a few minor, but critical, differences.

Section 8:

Like Form WH-347, the A-1-131 form requires that you detail all deductions, however, contributions and payments made on behalf of the employee are also reflected on the A-1-131, unlike the WH-347. This includes contributions made to a bona-fide fringe benefit plan. You will also need to include the check number that the employee received for tracking purposes.

Bona-fide Fringe Benefit Plans

If you have bona fide prevailing wage plans in place, you will need to be sure that you allocate them correctly on the A-1-131 form. These contributions to plans MUST NOT BE included in the "Total Deductions" box. If you do include them in the deductions box, you may be asked for a wage assignment authorization, which is not necessary, as these are employer contributions to plans on behalf of your employees.

Statement of Compliance

Both of these forms must be completed with a Statement of Compliance certifying that the information on the WH-347 or the A-1-131 form is true and correct. Without the statement of compliance, the payroll report is not a Certified Payroll Report.