

## PAYROLL REPORTING

Federal payroll reporting requirements apply to this project. Payroll form WH-347 must be prepared and transmitted to the municipality contracting the project each week until completion.

### ALL PAYROLLS MUST CONTAIN THE FOLLOWING:

1. employer's IRS number on the upper left hand corner of the first project payroll
2. name and address of the contractor or subcontractor
3. Number payrolls consecutively (i.e., 1, 2, 3, etc.). **Label the first project payroll "INITIAL" and the last payroll "FINAL."** Submit a "no work" payroll form if work is suspended for a period of time, stating on the form, "NO WORK, weeks ending 10/7/99 to 10/28/99, payrolls 7, 8, 9, 10." Include an authorized certifying signature.
4. project name, location and number
5. (column 1) Each employee's address and social security number must appear on the first payroll on which his name appears.
6. (column 3) Work Classification, consult the wage decision to determine the exact trade title and class, for example, "Laborer group 1" or "Power Equipment Operator group 1".  
  
If an employee is an apprentice, a copy of his registration in a bona-fide apprenticeship program must be submitted with the first payroll on which he is listed.
7. (columns 4) Days and dates, show the hours worked each day on this project, straight time and overtime. Overtime hours are those hours over 40 in a week.
8. (column 5) Total hours for the week for this project, show any overtime hours on line "O" and straight time hours on line "S".
9. (column 6) Hourly rate of pay, it can be more than the base rate shown in the wage decision for the given work classification, but never less. Pay time-and-one-half (Overtime) for hours over 40 in a week (the 40 hours compiled from all work). Calculate the time-and-one-half rate by multiplying the base rate of pay by 1.5 . Fringe benefit payment is required on all hours worked on this job (one rate for fringes no matter what). If a company owner works on the project, enter "NA" (not applicable), followed by "OWNER/OPERATOR.≡ The owner's name, etc., must also appear on the Contractor's or Sub.'s Certification form HUD 1421 or HUD 1422.
10. (column 7) Gross amount earned, show the gross amount earned on this job over the gross amount earned for the week (all work), example: 535.92/759.92 .
11. (columns 8) deductions for the week, all work
12. (column 9) Net wages paid for the week (all work), column 7 figure (all work) minus column 8 figure (total deductions) must equal column 9 figure.

### Reverse Side of Payroll

13. "Statement of Compliance," complete the entire reverse side of the payroll form.

Mark the appropriate box indicating the method of fringe benefit payment:

Mark box (4) (a) if the fringe benefits (**in at least the amounts shown in the wage decision**) are paid to approved plans, funds or programs. If such is the case, record only the base rate of pay on the face of the payroll in column 6, on line "S";

Mark box (4) (b) if the fringe benefits are paid to the employees directly in cash, that is, paid to them in their paychecks instead of a plan. If such is the case, record the total fringe benefits paid per hour on the payroll face, under the base rate of pay in column 6, on line "S," example: 15.54/6.79;

If neither of the descriptions given under boxes (4) (a) or (4) (b) conforms exactly to your situation, mark the box (4) (a) **OR** (4) (b) that most closely resembles your company circumstances, but also provide an explanation of the "EXCEPTIONS" (differences) under section (4) (c).

14. Certifying signature, an authorized, original signature must appear in the signature box in the lower right corner, on the back of the payroll form.

