

EXHIBIT VIII-S

CONTRACTOR'S PAYROLL CHECKLIST

INSTRUCTIONS FOR PREPARATION OF PAYROLL FORM WH-347

1. Make certain all items in the heading are completed, including payroll number and project number. (**Shaded area of Form**)
2. Include the name, address, and **social security number** of each employee the first time such employee is listed on a payroll report.
3. For equipment operators and truck drivers, include a brief but clear description of the equipment the employee is operating. (This is to be shown on each payroll report.)
4. Show the hours and the wages actually **worked on the project separate from the employees' total wages for the week**. To illustrate: "John Doe" worked on the project 18 hours and on other projects for the same contractor 22hours. (18 x \$6.45 = \$116.10 earned this project, \$239.30 gross amount earned all projects.)
5. When **fringe benefits are sent to an approved program**, they need not be included in the rate of pay. Employees John Johnson and Bill Thomas illustrate this point. John Johnson receives \$5.90 per hour, an additional \$0.66 is being sent to approved plan - indicated by marking box (a) of paragraph (4) on the **Statement of Compliance, EXHIBIT VIII-T**.

Cement Mason, Bill Thomas **receives the fringe benefits required in cash** - the total rate of pay shown must be equal to the wage rate for that classification plus fringe benefits. \$5.90 (wage rate) plus \$0.66 (fringe) - \$6.56 - indicated by marking box (b) of paragraph (4) on the **Statement of Compliance, EXHIBIT VIII-T**.
6. When an individual performs work on the project in **more than one classification** within the same workweek, have that individual sign the payroll report by his name or submit a copy of his time card with the payroll report if a lower rate of pay per hour is applicable. The employee must be entered on the payroll separately for each classification he/she performed in. Employee Tom Thompson illustrates this point.
7. When a valid **subcontractor works with his employees** on the job, he will be listed with his employees on each payroll. However, he need only show his name as owner. EXAMPLE: I.M. Boss (Owner).

If the **subcontractor has no employees and performs alone** on the project, he should submit a letter stating that he is the owner and has no employees. **He/she must still submit a time sheet**. When working owners/operators (partners, co-owners, corporation officers, etc.) perform work on the project, they must show daily and total hours worked (Always show exact work classification.)
8. Submit an **apprenticeship** certification with the payroll report on which apprentice **IS FIRST REPORTED**. Indicate step of apprenticeship and what percentage of the journeyman wage he is receiving.

EXHIBIT VIII-S, Cont.

9. **It is the General Contractor's responsibility to submit correct payrolls.** The General Contractor should therefore compare the wage rate shown on **EACH SUBCONTRACTOR'S** payroll with the required rate shown on the wage determination for this project. If there are underpayments, restitution should be required and the payroll report corrected prior to submitting it to the Contracting Agency.
10. Payroll Form: Contractors are urged to use the Department of Labor Form WH-347, Payroll. The text of the "weekly statement with respect to the payment of wages," which is required by regulations of the Secretary of Labor, appears in **EXHIBIT VIII-T**, (Department of Labor Form WH-348). A contractor may use an appropriate payroll form of his own choice, but he must report **ALL** required items of information and he must attach a copy of the weekly statement, using either Department of Labor Form WH-348, Statement of Compliance, which contains the weekly statement and related instructions, or any form containing the statement in the identical wording contained in Forms WH-347 and WH-348.
11. In the event any contractor sees he will be employing a trade for which a wage is not listed on the wage determination, it should be brought immediately to the attention of the Contracting Agency so that a wage rate determination for that trade can be made at the earliest possible date. A HUD 4230A, **EXHIBIT VIII-E**, should be completed, so that a rate can be established.
12. Submission of Payrolls: Each contractor or subcontractor shall submit to the Contracting Agency a completed payroll for **EACH WORKWEEK FROM THE TIME HE BEGINS WORK ON A PROJECT UNTIL WORK IS COMPLETED**. The **initial** and **final** payrolls shall be identified accordingly. **If no work is done on the project during a given week, submit a certified payroll stating "no work this week."**

**EXHIBIT VIII-S, Cont.
CONTRACTOR / SUBCONTRACTOR PAYROLL, Form WH-347**

NAME OF CONTRACTOR		OR SUBCONTRACTOR		ADDRESS															
PAYROLL NO.		FOR WEEK ENDING		PROJECT & LOCATION					PROJECT OR CONTRACT NO.										
NAME, ADDRESS, & SOCIAL SECURITY NUMBER	NO. W/HOLDS	WORKER CLASS	DAY OF WEEK							TOTAL HOURS	RATE OF PAY	GROSS AMOUNT	DEDUCTIONS					NET WAGES PAID FOR WEEK	
			OT										FICA	WITHHOLDING TAX			OTHER		TOTAL DEDUCTIONS
			HOURS WORKED EACH DAY																
			OT																
			ST																
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EXHIBIT VIII-S, Cont.
SAMPLE CONTRACTOR / SUBCONTRACTOR PAYROLL, Form WH-347

NAME OF CONTRACTOR OR SUBCONTRACTOR		ADDRESS																	
PAYROLL NO.		FOR WEEK ENDING						PROJECT & LOCATION					PROJECT OR CONTRACT NO.						
NAME, ADDRESS, & SOCIAL SECURITY NUMBER	NO. W/HOLD	WORKER CLASS	DAY OF WEEK							TOTAL HOURS	RATE OF PAY	GROSS AMOUNT EARNED	DEDUCTIONS					NET WAGES PAID FOR WEEK	
			S	M	T	W	T	F	S				FICA	WITHHOLD-ING TAX	State W/hold	Vac. Fund	OTHER		TOTAL DEDUCTIONS
			8	9	10	11	12	13	14				HOURS WORKED EACH DAY						
John Doe 521-44-7086 1974 Clark Avenue Downtown, CO 80311	1	Foreman* Carpenter	OT	2	2	1		1		6	\$10.95	\$357.70	\$15.18	\$53.60	\$8.00	\$10.00		\$86.78	\$270.92
			ST	8	8	8	8	8	8	40	\$7.30								
Dick Brown 544-44-7086 P.O. Box 245 Anvtown, CO 80202	2	3 cu. Yd. Backhoe Oper.	OT							40	\$6.00	\$240.00	\$10.00	\$45.00	\$5.00		Insurance \$5.00	\$65.00	\$175.00
			ST	8	8	8	8	8	8										
John Doe 141-55-7805 1655 5th Avenue Somewhere, CO 80203	0	10 cu. Yd. Truck Driver	OT							18**	\$6.45	\$116.10	\$5.59	\$22.00	\$7.00			\$34.59	\$81.51
			ST	4		6		8											
John Johnson 505-43-5478 515 Broadway Rural, CO 81144	2	Cement Mason	OT							32	\$5.90	\$180.00	***	***	***	***	***	***	
			ST	8	8	8		8											
Bill Thomas 515-38-1005 1050 Clearbridge Junction Whv Here, CO 88888	2	Cement Mason	OT							32	\$6.56	\$209.92	****	****	****	****	****	****	
			ST	8	8	8		8											
Tom Thompson 505-43-5478 P.O. Box 1111 Urbana, CO 88008	0	Cement Mason *****	OT							19	\$5.90	\$112.10							
			ST	4	7		8												
Tom Thompson 505-43-5478 P.O. Box 1111 Urbana, CO 88008		Laborer *****	OT							21	\$4.95	\$103.95	\$10.80	\$15.90	\$5.80	\$10.00		\$42.50	\$173.55
			ST	4	1	8		8		\$216.05									

* A working foreman is one who, in addition to his/her supervisory duties, at least 20% performs the work of a laborer or mechanic during a substantial part of his/her work week.

** Employee working on more than one job: detail ONLY the hours on this job.

*** Fringe benefits paid into an approved fund or plan.

**** Fringe benefits paid in cash.

***** Employee working two classifications during the work week.

***** Working owner.