

WH-347 Certified Payroll Form Checklist

Federal Davis-Bacon Act Compliance

Introduction

The U.S. Department of Labor Form WH-347 is the standard certified payroll form used for federally funded construction projects subject to the Davis-Bacon Act. Use this checklist to ensure complete and accurate submissions.

1. Header Information

- Contractor or Subcontractor name and address are complete and accurate
- Payroll number is sequential (1, 2, 3, etc.) for each pay period
- Week ending date is correctly specified
- Project name and location match contract documents
- Project/Contract number is accurately entered

2. Employee Information

- Full legal name of each employee is listed
- Last four digits of Social Security Number are included (or full SSN per agency requirements)
- Work classification matches wage determination classification exactly
- Multiple classifications are properly documented if employee worked in more than one classification

3. Hours and Wages

- Daily hours are accurately recorded for each day of the week
- Total hours for the week are correctly calculated
- Overtime hours (over 40 per week) are identified separately
- Hourly rate of pay meets or exceeds applicable wage determination rate
- Gross wages are correctly calculated (hours x rate)

4. Deductions

- Federal income tax withholding is documented
- FICA (Social Security and Medicare) deductions are recorded
- State income tax withholding is documented
- All other deductions are itemized with explanations
- Voluntary deductions have written employee authorization on file
- Net wages are correctly calculated (gross minus deductions)



5. Fringe Benefits

- Fringe benefit rate meets or exceeds wage determination requirements
- Method of fringe benefit payment is indicated (cash, fund, or combination)
- If paid to funds, fund names and addresses are documented
- Annualized fringe benefit plans are properly documented if applicable

6. Certification Statement

- Certification statement is signed by an authorized company representative
- Signature is original (not stamped or photocopied)
- Printed name and title of signatory are included
- Date of signature is included
- All required certification statements are checked/initialed

Common WH-347 Errors to Avoid

Classification Errors

- Using generic job titles instead of wage determination classifications
- Failing to document multiple classifications when worker performs different types of work
- Misclassifying laborers as higher-paid classifications without documentation

Wage Rate Errors

- Using outdated wage determinations (wage rates update periodically)
- Incorrect overtime rate calculation (must be 1.5x the basic hourly rate)
- Not including fringe benefits in overtime calculations when required

Fringe Benefit Errors

- Counting employer-required contributions (FICA, workers comp) as fringe benefits
- Failing to pay fringe benefits for all hours worked, including overtime hours
- Not properly documenting fringe benefit plan contributions

Documentation Errors

- Missing or incomplete signatures on certification statements
- Submitting photocopied signatures instead of original signatures
- Late submission of certified payroll reports

For questions about WH-347 completion, contact your project manager or the funding agency.

