

U. S. DEPARTMENT OF LABOR
Office of the Solicitor
Washington 25

July 31, 1959

MEMORANDUM #15

TO : ALL AGENCIES ADMINISTERING STATUTES REFERRED TO IN
29 CFR, SUBTITLE A, PART 5.

FROM : Harold C. Nystrom
Acting Solicitor of Labor

SUBJECT: Payroll forms SOL-184 and 185, for voluntary use of
contractors and subcontractors on Federal or Federally-
assisted construction contracts subject to the Davis-
Bacon and related Acts.

In cooperation with various Federal contracting agencies and employer groups, a model payroll form, with continuation sheet, has been developed by this Department, approved by the Bureau of the Budget, and is now available for sale at nominal cost at the U. S. Government Printing Office. Sample copies of these forms are attached for your information and appropriate action.

The need for a standard payroll form has been apparent for some time, as attested by the numerous requests received from contractors and especially small contractors lacking elaborate record keeping facilities. Many agencies have attempted to meet this need in the past by furnishing payroll forms for the use of their contractors; however, the existence of many diversified payroll forms served rather to emphasize the necessity for a standard form which, properly filled out, would meet all the payroll requirements of Regulations, Parts 3 and 5 (29 CFR, Subtitle A), as well as the contract payroll provisions pertaining to Federal or Federally-assisted construction work.

The attached forms serve the above purposes and all agencies are urged to encourage their use on their contracts. In order to render the new payroll forms more valuable to the using contractor, certain items not required by the applicable labor standards statutes and regulations are included, such as Social Security numbers and number of Exemptions. By providing space for such items, these payroll forms are designed to be used for general record-keeping purposes.

The use of these particular forms is not mandatory; rather, on their face, they are marked as for the voluntary use of the Government contractor and subcontractor. In this connection, we realize that many contractors utilize other payroll systems found to best serve their needs. The availability of the attached new payroll forms will in no way interfere with the use by any Government contractor of other payroll forms preferred and found to meet the certified payroll requirements. Having in mind, however, the numerous contractors who in the past have inquired about the availability of a standard payroll form which could be relied upon to meet the contractual and regulatory payroll requirements, the promotion of Forms SOL-184 and 185 will serve not only to substantially assist such Government contractors, but also to facilitate labor standards enforcement by the Federal contracting agencies. As will be noted, simple and concise explanatory remarks are printed on the reverse side of SOL-184 for the guidance of the contractor.

In accordance with the above, it would be appreciated if you would make known to your operating personnel, at your earliest convenience, the availability of the new payroll forms and the obvious benefits to the contractor and contracting agency of their use by those contractors and subcontractors desiring to utilize these forms.

Attachments

PAYROLL FORM INSTRUCTIONS

General

The use of this particular payroll form is not mandatory. This form has been made available for the convenience of contractors and subcontractors required by their Federal or Federally-aided construction-type contracts and subcontracts to submit weekly payrolls. Properly filled out, this form will satisfy the requirements of Regulations, Parts 3 and 5 (29 CFR, Subtitle A), as to payrolls submitted in connection with contracts subject to the Davis-Bacon and related Acts. There is also provided a continuation sheet if more than one sheet is necessary.

Contractor or Subcontractor

Check appropriate box and fill in your firm name.

Address

Fill in your firm's address.

Name and Address of Employee

The employee's full name must be shown on each weekly payroll submitted. The employee's address must also be shown on the payroll covering the first week in which the employee works on the project. The address need not be shown on subsequent weekly payrolls unless there has been a change of his address. Although not required by Regulations, Parts 3 and 5, sufficient space is available in the name and address section should it be desired to list Social Security numbers.

Withholding Exemptions

This column is merely inserted for the employer's convenience and is not a requirement of Regulations, Parts 3 and 5.

Work Classification

List classification descriptive of work actually performed by employee. Consult classifications and minimum wage schedule set forth in contract specifications. If additional classifications are deemed necessary, see Contracting Officer or Agency representative. Employee may be shown as having worked in more than one classification provided accurate breakdown of hours so worked is maintained and shown on submitted payroll by use of separate line entries.

Hours Worked

Enter as overtime hours all work hours for which payment was made at overtime rates.

Rate of Pay

In straight time box, list actual hourly rate paid the employee for straight time worked. Payment of not less than the prevailing rate predetermined as the contract minimum for the classification in which employee worked is required. In overtime box show overtime hourly rate paid. Payment of not less than time and one-half the basic or regular rate paid is required for overtime under Federal Eight Hour Laws and the Fair Labor Standards Act.

Gross Amount Earned

Two columns have been provided, one for gross wages earned on the contract or project covered by the particular payroll; the other for the entire gross wages earned by the employee during the workweek. The latter column will not be needed if all wages for the particular week are earned on the project for which the payroll is furnished. This arrangement will enable the contractor to show actual weekly Social Security, Withholding Taxes, and other deductions made.

Deductions

Five columns are provided for showing deductions made. If more than five deductions should be involved, use first 4 columns; show balance of deductions under "Other" column; show actual total under "Total Deductions" column; and under "Remarks" describe the deductions contained in the "Other" column. All deductions must be in accordance with the provisions of the Copeland Act Regulations, 29 CFR, Part 3.

Totals

Space has been left at the bottom of the columns so that totals may be shown if the contractor so desires.

Statement Required by Regulations, Parts 3 and 5

While this form need not be notarized, the statement at the bottom of the payroll is subject to the penalties provided by 18 USC 1001, namely, possible imprisonment for 5 years or \$10,000.00 fine, or both. Accordingly, the party signing this required statement should have knowledge of the facts represented as true.

Space has been provided between items (1) and (2) of the statement at the bottom of the payroll form for describing any deductions made. If all deductions made are adequately described in the "Deductions" and "Remarks" columns above, state "See Deductions and Remarks columns in this payroll."

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