

Welcome to the September 2026 Prevailing Wage Seminar

WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

dol.gov/agencies/whd
1-866-4-US-WAGE

September 2026 PWS Agenda

September 2026 Prevailing Wage Seminar Agenda			
	Day 1		Day 2
11:00	Introductions by Michael Kravitz, Deputy Administrator, and Kristen McQueen, Director, Division of Government Contracts Enforcement		
11:30	Service Contract Act (SCA) Coverage	11:30	Davis-Bacon and Related Acts (DBRA) Coverage
12:30	SCA Wage Determinations and Conformances	12:45	DBRA Wage Determinations and Conformances
1:15	SCA Compliance Principles and Executive Order 13706	2:00	DBRA Compliance Principles (Fringe Benefits, Deductions, Apprentices)
2:30	Interaction of Government Contracts Statutes (DBA, PCA, SCA)	3:15	DBRA Certified Payrolls
3:30	Price Adjustments by USACE/AF	4:30	Investigative Process, Withholding, and Debarment
4:45	Office of Labor Management Standards		



DBRA Coverage – Starting at 11:30 EST





Davis-Bacon and Related Acts Coverage

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Davis-Bacon Act Coverage

History of the Davis-Bacon Act (DBA)

- Enacted in 1931 to protect communities and workers from the economic disruption caused by contractors who obtain federal construction contracts by underbidding local prevailing wages.
- The DBA was the first federal law to provide minimum wage standards for non-government workers.

Statutory Language

"Every contract in excess of $2,000, to which the Federal Government or the District of Columbia is a party, for construction, alteration, or repair, including painting and decorating, of public buildings and public works of the Government or the District of Columbia that are located in a State or the District of Columbia and which requires or involves the employment of mechanics or laborers shall contain a provision stating the minimum wages to be paid various classes of laborers and mechanics."

Contracts Over $2,000

- The $2,000 threshold applies to the prime contract.
- Once a prime contract is covered, its sub-contracts will be covered even if they are under the $2,000 threshold.

Federal Government or District of Columbia

- Includes any agency or instrumentality of the U.S. government or District of Columbia, including independent agencies, wholly owned government corporations, or non-appropriated fund instrumentalities.

Contracts for Construction

- A contract is for construction as long as it requires more than an incidental amount of construction.
- This means that DBA can apply to a federal contract even if the primary purpose of the contract is not construction.

Building or Work

- The term “building or work” includes, without limitation, buildings, structures, and improvements of all types.
- Construction of a building or work also includes construction of just a portion of a building or work, or the installation (where appropriate) of equipment or components into a building or work.

Public Building or Public Work

- Includes any building or work, when its construction:
  - Is carried on directly by authority of or with funds of a federal agency,
  - To serve the general public interest.
- A building or work does not have to be owned or operated by the federal government to serve the general public interest, so long as it fulfills a significant need or a goal of the relevant federal agency.

Geographic Scope

- The DBA only applies to construction work performed within the fifty states, the District of Columbia, and the Commonwealth of the Northern Marianas Islands.
- The DBA does not apply to construction work performed in Guam, Puerto Rico, the U.S. Virgin Islands, or other U.S. territories; however, some Related Acts do apply to construction in the territories.



Related Act Coverage

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What Is a Related Act?

- Many federal statutes authorize federal assistance for state or local construction work.
- Where such federal statutes specifically include a statutory provision applying the Davis-Bacon prevailing wage requirements to the assisted work, the statute is considered a Davis-Bacon Related Act.

Federal Assistance

- The structure of the federal funding or federal assistance does not determine coverage.
- Davis-Bacon coverage can result from many forms of federal assistance, including grants, loans, loan guarantees, or insurance.

Funded In Whole Or In Part

- Davis-Bacon prevailing wage requirements generally apply to construction funded or assisted in whole or in part under a Related Act, regardless of how the recipient allocates the funding.
- Even if funding is allocated only to a portion of the construction of a project, prevailing wage requirements generally will still apply to all construction work on the project.

Related Act Variations

- Because coverage of federally assisted projects is due to the specific statutory language in each Related Act that applies the Davis-Bacon prevailing wage requirements to the assisted project, the parameters of coverage can be vary by Related Act.
- For example, some Related Acts apply to assisted construction work performed in the U.S. territories, while other Related Acts require the assisted project to meet certain size requirements, such as a certain number of residential units.

Overlap with State or Local Prevailing Wages

- Where a construction project receives both federal and state or local funding, the project may be subject to both Davis-Bacon prevailing wage requirements and state or local laws that similarly require payment of prevailing wage rates set by the state or locality.
- Where both federal and state or local prevailing wage requirements apply, contractors must pay whichever prevailing wage rate is higher for each classification, and meet whichever requirements are more protective of workers.

Labor Standards Clauses

- Contracting agencies must ensure that the Davis-Bacon labor standards clauses in 29 CFR 5.5 and the applicable wage determination(s) are included in all construction contracts for projects assisted in whole or in part under a Related Act.
- Contracting agencies must also advise prime contractor(s) that they must include Davis-Bacon labor standards clauses and applicable wage determination(s) in all subcontracts.

Polling Question – Contract Coverage

Which contracts are covered under the Davis-Bacon and Related Acts?

A. A $750,000 contract between the District of Columbia Department of General Services and a contractor for the construction of a public park. No federal funding was used.

B. An agreement between the Department of Defense and a developer which requires the developer to build and operate a museum of military history, in exchange for which DOD will provide the land on which the museum will be built and will pay to clear and grade the land in preparation for the construction of the museum.

C. A sub-contract on a project to upgrade a production facility for energy efficient windows, where the project is partially funded by a Department of Energy grant authorized under Division D of the IIJA.

D. All the above.

Polling Answer – Contract Coverage

D. All the examples listed would be covered under the Davis-Bacon and Related Acts.



Construction, Alteration, or Repair

Definition of Construction

- All types of work done on a particular building or work at the site of the work.
- Includes, without limitation:
  - Altering or remodeling
  - Installation (where appropriate) of items manufactured offsite
  - Painting and decorating
  - Onsite manufacturing or furnishing of materials, articles, supplies or equipment
  - Demolition
  - Certain types of transportation

Alteration or Repair

- Restoration or improvement of a facility by modifications to the facility's components, systems, or materials is considered to be alteration or repair.
- Alterations or repairs will generally improve the building or work, either by fixing something that is broken or by improving upon the building or work's existing condition.
- In contrast, maintenance work that is routinely and regularly performed to keep the building or work functioning in the same condition is not considered construction.

Activities Performed Prior To Acceptance

- Some activities are considered construction when performed during the construction of a building or work, prior to final acceptance by the contracting agency, even if they would be considered maintenance in other contexts.
- Examples of such activities include:
  - Cleaning work, such as window scraping and washing, removal of excess paint, and sweeping
  - Landscaping
  - Carpet laying and hanging curtains

Demolition

- Demolition and/or removal activities alone can be construction, alteration, and/or repair.
  - Removal of asbestos, paint, components, systems, or parts from a facility that will not be demolished
  - Substantial earth-moving to remove contaminated soil and re-contour surfaces
- Demolition and/or removal activities will also be construction, alteration, and/or repair when subsequent Davis-Bacon construction is contemplated at the site of the demolition or removal.

Installation

- Installation of structural elements, systems, equipment, or other similar items is typically considered to be construction, alteration, or repair.
- Where installation occurs on a hybrid contract that is also for supply or services, it will still be considered covered construction so long as the contract requires more than an incidental amount of construction.

Transportation

- Construction work includes:
  - Transportation entirely within a site of the work;
  - Transportation of one or more significant portions of a building or work between a primary and secondary construction site; and
  - Transportation between an adjacent or virtually adjacent dedicated support site and a primary construction site or secondary construction site.



Site of the Work

Why Is There a Site of the Work Requirement?

- DBA – “the contractor or subcontractor shall pay all mechanics and laborers employed directly on the site of the work …”
- 29 CFR 5.5(a)(1)(i) – prevailing wages must be paid to “all laborers and mechanics employed or working upon the site of the work …”

Primary Construction Site

- Defined as the physical place or places where the building or work called for in the prime contract(s) will remain.
- For smaller projects, the primary construction site will be limited to a specific building or work, but larger projects could have a larger area of construction activity as the primary construction site.

Secondary Construction Site

- Any site where a **significant portion** of the building or work is constructed, so long as both of the following requirements are met:
  - The construction is for **specific use** in that building or work.
  - The site is either **established specifically** for the performance of that contract or project, **or** is **dedicated exclusively or nearly exclusively** to the performance of the contract or project for a specific period of time.

Dedicated Support Sites

- Includes job headquarters, tool yards, batch plants, borrow pits, and similar facilities of a contractor or subcontractor that are:
  - Dedicated exclusively, or nearly so, to performance of the contract or project, **and**
  - Adjacent or virtually adjacent to either a primary construction or secondary site of work.
- Also includes locations adjacent or virtually adjacent to a primary construction site where workers perform activities associated with directing traffic around or away from the primary construction site.

Locations That Are Not Sites Of the Work

- Facilities of a contractor or subcontractor, where the location and continued operation of those facilities are determined wholly without regard to any particular Davis-Bacon covered project and where the facilities are not primary or secondary construction sites.
- Facilities of a material supplier, when the facilities are established before the opening of bids and the facility is not on the primary construction site or a secondary construction site.

Polling Question – Covered Work

Assume that all the following work is for a DBRA-covered project. What work is DBRA-covered?

A. Demolition of an existing warehouse to make space for the expansion of a production facility

B. Installation of improved turbines into a hydroelectric facility

C. Building cabinetry for installation into a multi-family residence at the contractor's permanent shop location

D. A and B

E. All the above

Polling Answer – Covered Work

D. Examples A and B would be covered because the work is being performed at the DBRA site of the work, but example C would not be covered because the work is being performed at the contractor's permanent location, not at the DBRA site of the work.



Laborers and Mechanics

Who are Laborers and Mechanics?

- Workers whose duties are manual or physical in nature
- Applies to any individual who performs laborer or mechanic duties, regardless of any alleged contractual relationship
- No employment relationship required – independent contractors usually should receive prevailing wages

What About Business Owners?

- Business owners are excluded from the term “laborers and mechanics” when they
  - Own at least a 20% equity interest in the company in which they are employed, **and**
  - Are actively engaged in its management
- Management includes activities such as hiring and overseeing employees, planning and controlling the budget, monitoring or implementing legal compliance measures, etc.

Duties are Manual or Physical in Nature

- Because the term laborers and mechanics includes those workers whose duties are manual or physical in nature, it does *not* include:
  - Timekeepers, inspectors, architects, engineers
  - Bona fide executive, administrative, and professional employees as defined under Fair Labor Standards Act (FLSA) and 29 CFR part 541

What About Working Supervisors?

- A working supervisor is generally *not* an exempt employee under the FLSA and 29 CFR part 541
  - Working supervisors who devote more than 20% of their workweek to laborer or mechanic duties are considered laborers and mechanics for that work.
  - These workers must be paid the applicable Davis-Bacon (DB) prevailing wage rate for the classification of work performed if they are not 541 exempt.

Truck Drivers and Driver Assistants

- Drivers and driver assistants who work for the contractor or sub-contractor are covered for any of the following:
  - Transportation entirely within a site of work (e.g. from one place on the jobsite to another)
  - Transportation of “significant portions” between a secondary and primary construction site
  - Transportation between an adjacent/virtually adjacent support site and a primary/secondary site



Resources

Internet Sites

- Wage Determinations: https://sam.gov
- Wage and Hour Division: http://www.dol.gov/agencies/whd/government-contracts
- WHD Protections for Workers in Construction under the Bipartisan Infrastructure Law: https://www.dol.gov/agencies/whd/government-contracts/protections-for-workers-in-construction
- Resource Book: https://www.dol.gov/agencies/whd/government-contracts/prevailing-wage-resource-book
- Office of the Administrative Law Judges Law Library: https://www.dol.gov/agencies/oalj/topics/libraries/LIBDBA
- Prevailing Wage Topic videos: https://www.dol.gov/agencies/whd/government-contracts/construction/presentations

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DBRA Wage Determinations and Conformances – Starting at 12:45 EST





Davis-Bacon and Related Acts Wage Determinations and Conformances

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Davis-Bacon and Related Acts

- The DBRA applies to contractors and subcontractors performing on federal or federally assisted contracts in excess of $2,000 for construction, alteration, or repair.
- Covered contractors and subcontractors must pay their laborers and mechanics working on the site of work no less than the locally prevailing wages and fringe benefits for corresponding work on similar projects in the area.

Agency Responsibilities

- Ensure proper wage determination (WD) is identified and incorporated into the prime contract
- Advise contractors which schedule of rates applies to various construction items
- Advise contractors regarding the duties performed by various crafts in the WD

Wage Determinations

- Two types of wage determinations:
  - General wage determinations
  - Project wage determinations

- Most often, general wage determinations will be applicable.

“General” Wage Determinations

- Issued for most counties for each major type of construction (building, heavy, highway and residential) nationwide
- Official site for General Wage Determinations – www.SAM.gov
- May be used by Federal agencies without notifying the WHD

“Project” Wage Determinations

- Issued at request of funding agency through Standard Form (SF) 308
  - No “General” WD in effect
  - Virtually all work (100%) on contract performed by a classification not listed on General WD, or
  - Where a project requires work in multiple counties
- Agency to provide wage data
- Application to a specific project only
- Effective for 180 days

Categories of Construction

Construction Type – All Agency Memorandum (AAM) 130

- Building
- Residential
- Highway
- Heavy

Application of Multiple WDs

- When a project has construction work in more than one category of construction, the wage determination from each category will apply if the cost of the work involved in the category is substantial.
- The cost is generally considered substantial if it exceeds 20% of the overall cost of the project or is over $3.3 million.

Incidental Work

- If the cost is not substantial, it must then be determined whether the work is incidental in function to the overall project.
- If the construction in and of itself is within a separate category, is not substantial in cost, and is incidental in function, one wage determination applies.
- If the construction is neither substantial in cost nor incidental in function (i.e., a small separate project included in the same contract for convenience), two wage determinations would still be issued.

Current Wage Determinations

Incorporate most current WD:

- Negotiated contracts – Time of award
- Sealed bid contracts – WD in effect 10 days or more before opening of bids
- If the contract is not awarded within 90 days of bid opening, the most current WD must be incorporated into the contract up to award unless the Federal agency requests and obtains an extension of the 90-day period

Updating Wage Determinations in Revised Contracts

- After contract award, the contracting agency must include the most recent applicable wage determination modification(s) when:
  - a contract or order is changed to include additional and substantial work not within the scope of work of the original contract, or to require the contractor to perform work for an additional time period.
  - an option to extend the term of a contract is exercised.

Updating Wage Determinations in Ongoing Contracts

- Where contracts require a general commitment to perform necessary construction as the need arises, over a period of time that is not tied to the completion of any particular project, the contracting agency must incorporate the most recent applicable wage determination modification(s) on each anniversary date of the contract's award.

Retroactive Incorporation of Wage Determinations

Incorporation of WD after contract award or start of construction:

- Failure to incorporate a WD into contract
- Incorporation of wrong WD into the contract

Referring Questions to WHD

- When referring a question about wage determinations to WHD, contracting agencies should provide:
  - A complete and accurate description of the project
  - Where multiple schedules may apply, the major segments of the project and a cost break-down for the construction items involved
  - Evidence of area practice regarding wages paid on similar projects (if available)
  - Comments or other information submitted to the agency by interested parties
  - The agency's recommendation as to applicability.



Reading and Interpreting Wage Determinations

Interpreting “General” Wage Determinations

- “General” Wage Determination (WD) segments:
  - Cover Sheet
  - Body of WD (classifications, rates & fringe benefits)
  - Explanation of rate identifiers

Interpreting "General" WDs: Cover Sheet

- Wage Determination Number and publication date
- State
- County
- Type of construction
- Description of construction
- Include and exclude language

Interpreting "General" WDs: Cover Sheet-Modifications

Record of Modifications:

- List of all modifications of the WD
- Update collectively bargained rates
- Adjustment of non-collectively bargained rates based on ECI

Interpreting “General” WDs: Body

- List of classifications and rates
- Basis for rates – Identifiers:
  - Union Identifiers
  - SU Identifiers

Interpreting "General" WDs: Body – Union Rates

Union Identifiers

ELEV0025-002 01/01/2025

ELEVator Constructors: International Union

Local **25:** Local union Number

002: Internal Processing Number

01/01/2025: Date the rate became effective on the CBA

Interpreting "General" WDs: Body – Union Example

CARP0808-003 06/01/2025

	Rates	Fringes
CARPENTER	$35.68	$18.24

CBA rates are updated when unions notify us of a change

Interpreting "General" WDs: Body – Survey Rate

SU Identifiers

SUAZ2023-023 11/19/2024

SU:	**SU**rvey – Basis of Rate(s)
AZ:	Arizona
2023:	Year Survey Data Collection Began
023:	Internal numbering
11/19/2024:	Date submitted for publication

*** SU rates remain unchanged until new survey or ECI adjustment conducted**

Interpreting "General" WDs: Body – Survey Rate Example

SUAZ2023-023 11/19/2024

	Rates	Fringes
Carpenter: Formwork Concrete.....	**$ 33.16**	**$ 10.71**
Laborer: General.....	**$ 24.09**	**$ 2.07**

Interpreting "General" WDs: Body – Union Average Rate

UAVG- Union Weighted Average Identifiers

- **UAVG-KY-0005** 01/01/2025

	Rates	Fringes
OPERATOR: Forklift	$ 40.02	$20.10

- A UAVG rate prevails where 100% of the data reported for the classification is union data, but more than one union performed work in the classification in the locality and no single rate prevailed

- UAVG rates are updated annually



Wage Determinations: Conformance & Appeals Process

Conformance Process

- Unlisted classifications needed for work not included within the scope of the classifications listed may be added after award only as provided in the labor standards contract clauses (29 CFR 5.5(a)(1)(iii)).
- Conformance requests are not needed for bona fide:
  - Apprentices
  - Welders
- The conformance process may not be used to split, subdivide, or otherwise avoid application of classifications listed in the wage determination (29 CFR 5.5(a)(1)(iii)(B)).

Criteria for Conformance Actions

Conformance of an additional classification and prevailing wage is appropriate only when all the following criteria have been met:

- The work to be performed by the proposed classification is not performed by a classification already in the wage determination (WD)
- The proposed classification is used in the area by the construction industry
- The proposed wage rate bears a reasonable relationship to WD rates

“Reasonable Relationship”

When determining whether a proposed rate bears a “reasonable relationship” to wage rates in the wage determination:

- Determine the category of the classification in question (skilled craft, laborer, equipment operator, or truck driver)
- Determine whether the rates in that category are predominantly CBA or survey rates
- Consider the rates that category (or all the rates in that category, if neither CBA nor survey rates predominate) and determine whether the proposed rate is reasonable in light of those rates
- Do not automatically use the lowest rate in the category

“Reasonable Relationship” – Example

Based on the following, does the proposed hourly rate of $20.99 plus $10.04 in fringe benefits ($31.03 in total) for a skilled craft bear a reasonable relationship to the rates on the WD? In this case, the amount proposed does not bear a reasonable relationship to the rates on the WD.

Classification	Sector	Hourly Wage	FB	Total
Carpenter	CBA	$26.06	$10.56	$36.62
Cable Splicer	CBA	$28.62	3% + $12.98	$42.46
Electrician	CBA	$28.37	$13.98	$42.35
Ironworkers	CBA	$31.09	$19.60	$50.69
Cement Mason/Finisher	Survey	$20.22	$7.98	S28.20
General Laborer	CBA	$21.04	$9.65	$30.69

Contracting Agency & Contractor Responsibilities

Pre-Bid/Pre-Award

- Review the WD
- Compare the WD with the project work
- Anticipate needed classifications
- Apply conformance criteria

Contractor Responsibilities

After-Award:

- Identify additional classification(s) needed
  - At the pre-construction conference
  - From certified payrolls
- Advise agency of the needed classification(s)
- Complete Contractor Part of SF-1444
- Apply Conformance Key Criteria
- Forward SF-1444 to agency for review, signature, and submission to DOL

Submitting the SF-1444

- Contracting Officers may submit completed SF-1444 Requests to the Department of Labor via email. Please scan the completed form and all supporting documents into a 'pdf' file and attach to the email. Include the Contracting Officer's name, address, telephone, and email address.
- DBAConformance@dol.gov
- https://sam.gov/content/wage-determinations/resources/dba-conformances

Appeal Process: WDs and Conformances

Has an initial determination been made on a:

- Published WD
- Wage survey
- Letter setting forth a position, or
- A conformance determination

Initial Contacts

- Initial contact on survey related matters should be directed to the WHD, National Office, Branch of Wage Surveys
- Initial contact on Davis-Bacon WD and conformance actions should be directed to the WHD, National Office, Branch of Construction Wage Determinations
  - http://www.dol.gov/whd/govcontracts/stateassignments.htm

Review & Reconsideration

Requests for review and reconsideration are submitted to the Administrator, WHD:

- In writing or by email to:
  - For WD appeals, per 29 CFR 1.8, dba.reconsideration@dol.gov
  - For conformance determinations, per 29 CFR 5.13, dba.rulingrequest@dol.gov
- Include supporting data
- Response or notification of additional time needed within 30 days

Final Rulings: WHD and ARB

- A final ruling will be issued by the WHD Administrator and may be appealed to the Administrative Review Board (ARB).
- The ARB issues final agency decisions on behalf of the Secretary of Labor:
  - Requests for review of WDs must be timely (29 CFR 7.4(a))
  - The ARB will not request that a contracting agency postpone contract action (29 CFR 7.4(b))

Internet Sites

- Wage Determinations: https://sam.gov
- Wage and Hour Division: http://www.dol.gov/agencies/whd/government-contracts
- WHD Protections for Workers in Construction under the Bipartisan Infrastructure Law: https://www.dol.gov/agencies/whd/government-contracts/protections-for-workers-in-construction
- Resource Book: https://www.dol.gov/agencies/whd/government-contracts/prevailing-wage-resource-book
- Office of the Administrative Law Judges Law Library: https://www.dol.gov/agencies/oalj/topics/libraries/LIBDBA
- Prevailing Wage Topic videos: https://www.dol.gov/agencies/whd/government-contracts/construction/presentations

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DBRA Compliance Principles (Deductions, Fringe Benefits, Apprentices) – Starting at 2:00 EST



Davis-Bacon and Related Acts Compliance Principles

(Deductions, Fringe Benefits, and Apprentices)

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Deductions

Deductions From Prevailing Wages

29 CFR 3.5:

Payroll deductions permissible without application to or approval of the Secretary Labor

&

29 CFR 3.6:

Payroll deductions permissible with the approval of the Secretary of Labor

Deductions That DO NOT Require Secretary Approval

29 CFR 3.5 provides a list of deductions that do not require the approval of the Secretary. Examples includes:

- Bona fide fringe benefits, provided that the deduction is not prohibited by law
- Federal, State, or local taxes
- Bona fide prepayment of wages
- Repayment of loans
- Court ordered payments
- Union initiation fees and membership dues
- Safety equipment purchased by the employee if such equipment is not required by law to be furnished by the employer*

*See 29 CFR 3.5(j)

Deductions That Require Secretary Approval

29 CFR 3.6 generally provides that the Secretary may approve other deductions whenever **all** the following conditions are met:

- The contractor does not profit directly or indirectly from the deduction
- The deduction is not otherwise prohibited by law
- The deduction is either:
  - voluntarily consented to by the worker in writing and in advance of the deduction and is not a condition of employment, or
  - the deduction is under the terms of a collective bargaining agreement
- The deduction serves the convenience and interest of the worker

Applications for the Deduction Approvals

An application for approval must:

- Be on the company's letterhead
- Include the requester's name, title, and contact information
- Include a description of the proposed deduction
- Include the purpose of the deduction
- State the class of laborers or mechanics subject to the deduction
- State the name of the business/organization that will receive the funds and the contractor's affiliation with the recipient.
- **Email your deduction request to dbadeductions@dol.gov**

Deduction Expiration and Renewals

- Once approved, permission will be given for deductions on all current and future contracts of the applicant for **a period of 1 year.**
- If the contractor wishes to continue making deductions after expiration, the contractor must submit a renewal request that:
  - Refers to the original application
  - Provides an affirmative statement that the company is in compliance with the deduction requirements
  - Specify any conditions which have changed regarding the payroll deductions

Polling Question 1 – Deductions

Yes or No

A worker received numerous traffic tickets. The tickets were issued on the worker's personal vehicle while he was off-duty. The contractor offered an advance of wages to the worker to pay the penalties; also, the contractor offered to deduct the cost of the advance from the worker's weekly payroll check over a period of six months.

Does the contractor need to submit a deduction approval request to the Department of Labor prior to taking the deduction?

Polling Question 1 – Deductions Answer

NO. In this scenario, the contractor does not need approval to deduct sums previously advanced from the worker's weekly pay.

Please keep in mind that:

- Any deduction of sums previously paid to the laborer or mechanic as a bona fide prepayment of wages when such prepayment is made without discount or interest does not require prior approval from the DOL. A bona fide prepayment of wages is considered to have been made only when cash or its equivalent has been advanced to the person employed in such manner as to give them complete freedom of disposition of the advanced funds.

Polling Question 2 – Deductions

Yes or No

A contractor receives a request from a worker to have their pet insurance deducted from their weekly pay. Does the contractor need to request approval from the Department of Labor for the deduction?

Polling Question 2 – Deductions Answer

Yes. The contractor needs approval for the deduction. Please keep in mind that the contractor must seek approval from the Department of Labor prior to initiating the deductions and the request must:

- Be on the company's letterhead
- Include the requester's name, title, and contact information
- Include a description of the proposed deduction
- Include the purpose of the deduction
- State the class of laborers or mechanics subject to the deduction
- State the name of the business/organization that will receive the funds and the contractor's affiliation with the recipient.
- **Deduction requests can be emailed to dbadeductions@dol.gov**



Davis-Bacon Fringe Benefits

Davis-Bacon Fringe Benefits

This section will cover:

- What are fringe benefits under the Davis-Bacon and Related Acts (DBRA)?
- When may a contractor or subcontractor claim a credit towards their prevailing wage obligation for providing bona fide fringe benefits to covered workers?
- How to calculate the credit the contractor can claim for providing bona fide fringe benefits

Fringe Benefits and Prevailing Wages

- Under the DBA, fringe benefits are a component of the "prevailing wage."
- The prevailing wage obligation may be satisfied by:
  - Paying the basic hourly rate (BHR) and fringe benefits (FB) in cash (including negotiable instruments payable on demand),
  - Contributing payments to a bona fide plan, or
  - Any combination of the two

Prevailing Wage Example

- Basic Hourly Rate = $25.00
- Fringe Benefits = $10.00
- Total Prevailing Wage = $35.00
- The contractor may comply by paying:
  - $35.00/hour in cash wages, or
  - $25.00/hour in cash wages + $10.00/hour in fringe benefits, or
  - $20.00 in cash wages + $15.00/hour in fringe benefits.

Other combinations are also acceptable, as long as the total Prevailing Wage paid equals at least $35.00/hour.

What are Fringe Benefits?

Examples of fringe benefits:

- Life Insurance
- Health Insurance
- Pension
- Vacation
- Holiday
- Sick Leave

What Is Not a Fringe Benefit?

- No credit may be taken for contributions to or reasonably anticipated costs of a benefit required by federal, state, or local law, such as workers' compensation, unemployment compensation, or social security taxes.
- Where a contractor sends workers away from home to work at a location outside daily commuting distances from their homes, the costs of lodging, board, and transportation for that travel will generally not be considered a fringe benefit.
- Use of a company vehicle, holiday bonuses, and other similar items are not considered fringe benefits.

What is a Funded Fringe Benefit Plan?

- Contractors may take credit (without prior approval from DOL) for bona fide fringe benefit contributions made to third-party trustees or insurers that:
  - Are irrevocably paid, and
  - Are made regularly, not less often than quarterly.

What is an Unfunded Fringe Benefit Plan?

Costs for unfunded plans may count towards a contractor's prevailing wage obligation if specific criteria are met:

- The contributions reasonably anticipate the cost to provide a bona fide fringe benefit
- The contributions are made pursuant to an enforceable commitment
- The plan or program is financially responsible
- The plan has been communicated in writing to the affected workers
- The contractor or subcontract requests and receives approval of the plan or program from the Secretary

Unfunded Plan Approvals

- To ensure that unfunded plans meet these requirements, contractors must have unfunded plans approved by DOL prior to claiming credit for such plans.
- The request, with all relevant documentation showing how the requirements have been met, can be emailed to unfunded@dol.gov.

Polling Question – Fringe Benefit Plans

True or False:

A contractor must submit a request for approval of the company's Paid Time Off plan.

Polling Answer – Fringe Benefit Plans

True. Paid Time Off (PTO) plans are generally unfunded plans that require approval from the Department of Labor. The contractor can submit their request via email to unfunded@dol.gov with relevant documents that support the following requirements:

- The contributions reasonably anticipate the cost to provide a bona fide fringe benefit
- The contributions are made pursuant to an enforceable commitment
- The plan or program is financially responsible
- The plan has been communicated in writing to the affected workers

Eligibility, Participation, and Credit

- Contractors may not take credit for contributions for workers who are not eligible to participate in the fringe benefit plan.
- Contractors may take credit for contributions made on behalf of workers who are participants in a plan but are not yet eligible to receive benefits (for example, a health insurance plan with a 30-day waiting period for new participants).

Which Administrative Expenses Are Creditable?

- Fees charged by a third-party administrator may be creditable, depending on the facts and circumstances.
- The costs incurred by a contractor's insurance carrier, third-party trust fund, or other third-party administrator that are directly related to the administration and delivery of bona fide fringe benefits to the contractor's laborers and mechanics can be credited towards the contractor's obligations under a Davis-Bacon wage determination.

Which Administrative Expenses Are Not Creditable?

- A contractor's own administrative expenses incurred in connection with the provision of fringe benefits are considered business expenses of the firm and are therefore not creditable towards the contractor's prevailing wage obligations, including when the contractor pays a third party to perform such tasks in whole or in part.

What is Annualization?

- Davis-Bacon credit for fringe benefit contributions is based on the effective annual rate of contributions for all hours worked in a year (both Davis-Bacon and non-Davis-Bacon work).
- Davis-Bacon work may not be used as the exclusive or disproportionate source of funding for a benefit in effect during both covered and non-covered work.

How Do I Compute the Hourly Credit?

- To determine the hourly rate of contribution that is creditable, divide the cost of the fringe benefit contributions (or the reasonably anticipated cost of an unfunded plan benefit) by the total number of hours worked (both Davis-Bacon and non-Davis-Bacon work) during the period to which the cost is attributable.

Computations Based on Individual Workers

- If the amount of contribution varies per worker, the credit must be determined separately for the amount contributed for each worker.

Annualization – Calculation Example 1
(Monthly Fringe Benefit Contribution)

- ✓ A contractor provides **medical insurance at $200 per month** to an electrician on a Davis-Bacon project.
- ✓ The WD requires **a BHR of $16/hr and FBs of $2.50/hr**
- ✓ No other fringe benefits are provided.

Allowable Credit Calculation	
Monthly Insurance Cost	$200/mo
Total Monthly Hours worked	160/hr
Allowable Credit	**= $1.25/hr**

Cash Wage Calculation	
Total Prevailing Wage	$18.50/hr
Allowable Credit	- $1.25/hr
Cash Wage Due	**= $17.25/hr**

Annualization – Representative Period

Fringe Benefit Payments in Advance:

- Where the contractor makes fringe benefit contributions in advance, the total hours worked in the period the contributions cover may be estimated. Any representative period may be used, provided the period selected is reasonable.

Annualization – Calculation Example 2
(Fringe Benefits Paid in Advance)

- ✓ Assume the total monthly cost of the FB is $150, and the contractor makes the contribution at the beginning of the month before total hours worked are known.
- ✓ Representative period used to compute the allowable credit could be total hours worked in the previous month, **or** the total hours worked in the same month in the previous year.

Previous Month Calculation	
Monthly Insurance Cost	$150/mo
Total hours worked in previous month	184/hr
Allowable Credit	**= $0.82/hr**

Same Month in Previous Year Calculation	
Monthly Insurance Cost	$150/mo
Total hours worked previous year, same month	160/hr
Allowable Credit	**= $0.94/hr**

Polling Question – Annualization

A contractor is claiming a $1.74 hourly fringe benefit credit for each of their three workers for health insurance contributions for the next month. Information about the contributions and hours worked last month for each worker is below.

True or false: The contractor has computed the fringe benefit credit correctly.

	Hours Worked	Premium
Worker 1	175	$225
Worker 2	212	$575
Worker 3	160	$150
Total	547	$950

Polling Answer – Annualization

False. When calculating the fringe benefit credit, the contractor must annualize based on the individual worker. The contractor cannot divide the total contributions by the workers' total hours worked where contributions vary by worker, as this will result in some workers not receiving the full prevailing wage rate.

Annualization – Exception

- An exception to the annualization requirement may be granted when it is demonstrated that all the following are met:
  - The benefit is not continuous in nature
  - The benefit does not compensate for both private and public work
- Requests for an exception must be submitted in writing to the Wage & Hour Division Administrator.

Defined Contribution Pension Plans

- Contributions to defined contribution pension plans (DCPPs) are excepted from the annualization requirement without the necessity to submit an exception request if, in addition to meeting the general requirements, the DCPP also provides for immediate participation and essentially immediate vesting (i.e., the benefit vests within the first 500 hours worked).



Davis-Bacon Apprentices

WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

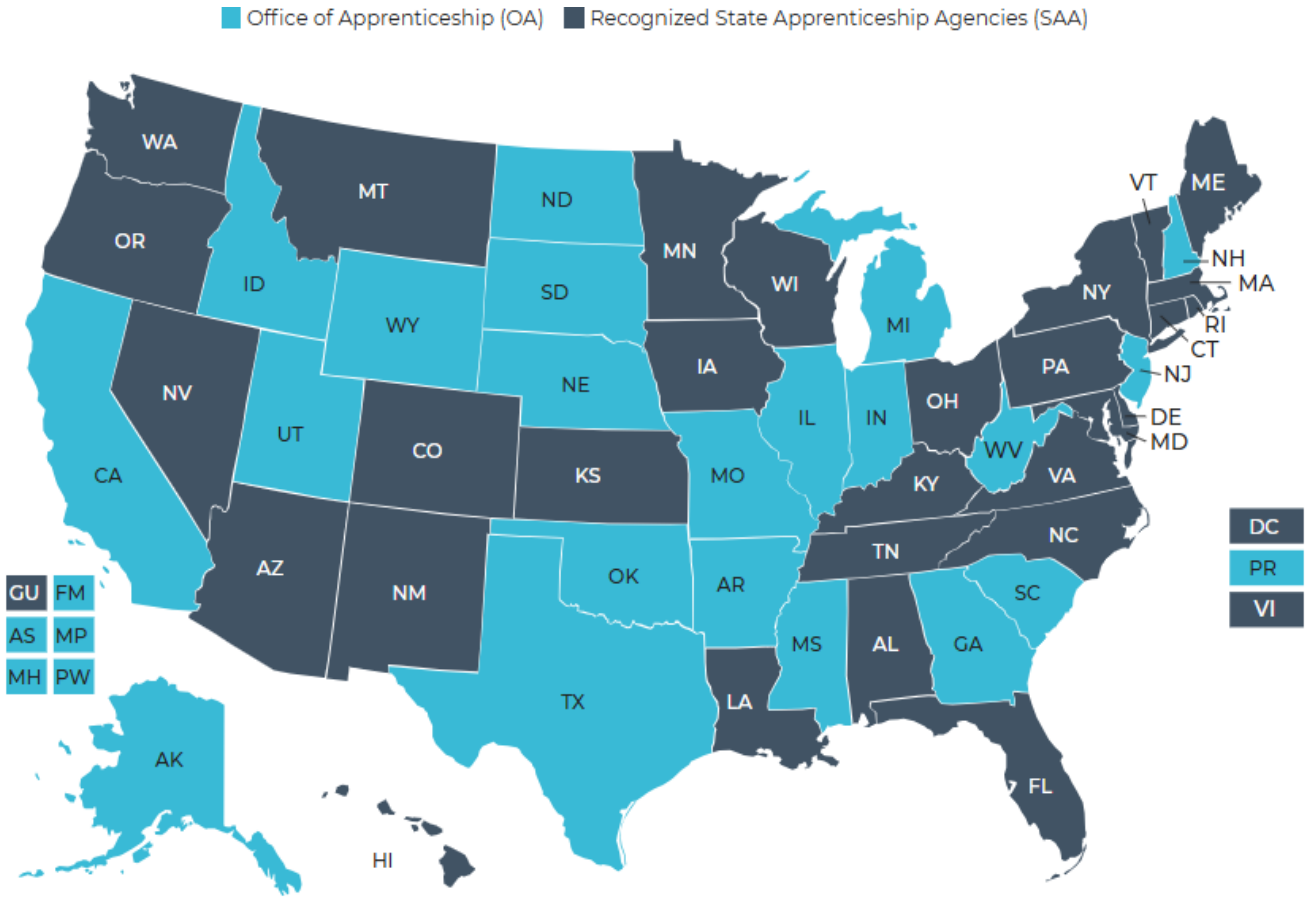
dol.gov/agencies/whd
1-866-4-US-WAGE

Apprentices and DBRA

- Persons individually registered in a bona fide apprenticeship program registered with DOL's Employment Training Administration (ETA) Office of Apprenticeship (OA) or a State Apprenticeship Agency (SAA) recognized by OA.

- Individuals in their first 90 days of probationary employment as an apprentice in such a program.

ETA OA and SAA Information



https://www.apprenticeship.gov/about-us/apprenticeship-system

Apprentices and Prevailing Wages

- Permitted to work on covered projects and be paid less than the wage rate listed for the apprenticed classification when:
- They are performing work within the apprenticed classification, and;
- They are employed within the requirements of their registered program.

Ratio Requirements

- “The allowable ratio of apprentices to journeyworkers on the job site in any craft classification must not be greater than the ratio permitted to the contractor as to the entire work force under the registered program or the ratio applicable to the locality of the project pursuant to paragraph (a)(4)(i)(D) of this section.” 29 CFR 5.5(a)(4)(i)(C)
- The use of fractions in computing the ratio is not permitted unless specified in the approved apprenticeship agreement.

Ratio Examples

Trade Title	Term (In Months)	Ratio	Ratio Explanation
Bricklayer, Mason	48	1:1; 1:4	1 Journeyworker for first apprentice, and 4 additional Journeyworkers for each subsequent apprentice
Carpenter	32-48	1:1; 1:4	1 Journeyworker for first apprentice, and 4 additional Journeyworkers for each subsequent apprentice
Elevator Service and Repairer	48	1:1; 1:2	1 Journeyworker for first apprentice, and 2 additional Journeyworkers for each subsequent apprentice
Glazier	36	1:1; 1:3	1 Journeyworker for first apprentice, and 3 additional Journeyworkers for each subsequent apprentice
Truck Driver, Heavy	12	1:1; 1:1	1 Journeyworker for first apprentice, and 1 additional Journeyworker for each subsequent apprentice

Daily Ratios

- The required ratio must be met **on a daily basis** for each site where the apprentice is working. The ratio may not be averaged across the workweek.

Scenario	# of Apprentices onsite	# of Journeyworkers (JW) required per ratio	# of Journeyworkers (JW) onsite	Compliance?
Monday 7am-11am	1	1:1; 1:3 1 JW for 1st apprentice 3 JWs for each additional apprentice	1	Yes
Monday 11am-4pm	2	1:1;1:3 1 JW for 1st apprentice 3 JWs for each additional apprentice	4	Yes 1 JW for 1st apprentice 3 JWs for 2nd apprentice
Tuesday 9pm-5pm	3	1:1; 1:3 1 JW for 1st apprentice 3 JWs for each additional apprentice	6	No Missing 1 JW, need 7 JWs for 3 apprentices

Basic Hourly Rates

- Apprentices can be paid less than the basic hourly rate listed in the wage determination as long it matches (at a minimum) what's in their apprenticeship agreement and reflects how far they've advanced in the program.
- The basic hourly rate due to an apprentice is based on the percentage set in their program for their apprentice level, applied to the basic hourly rate for that classification listed in the wage determination.

Computing Basic Hourly Rates

- Many apprenticeship standards list percentages of the hourly rate for each level of the apprenticeship program, which can be applied directly to the basic hourly rates listed in the wage determination.
- If the agreement lists rates instead of percentages, the rate must be converted to a percentage and then applied to the rate in the wage determination.

Basic Hourly Rate Example

- The wage determination requires electricians to be paid a basic hourly rate (BHR) of $58.50 per hour. The apprenticeship agreement requires a 2nd year apprentice be paid a BHR of $28/hr. and a journeyworker to be paid $46/hr.
- How is the BHR of the 2nd year apprentice determined?
- Dividing the 2nd year apprentice rate of $28.00 by the program's journeyworker rate of $46.00 per hour results in a percentage of 61%.
- 61% of the $58.50 BHR from the applicable wage determination results in a rate of $35.69, which is the minimum basic hourly rate that can be paid to the apprentice while they are working on this Davis-Bacon project.

Step 1: $28/$46 = 61%

Step 2: $58.50 x 0.61 = $35.69

Fringe Benefits

- If the program specifies how to pay FBs to apprentices, the contractor may pay the fringe benefits as required by the apprentice program, even if lower than what is required by the wage determination. However;

- If the program is silent as to fringe benefits, apprentices must be paid the full amount of FBs listed on the WD.

Fringe Benefit Example

Fringe Benefit	Journeyworker Requirement	Apprentice Requirement
Health Insurance	$6.23	$6.23
Life Insurance	$3.86	$3.86
Retirement/Pension	$6.94	$4.75
Supplemental Unemployment	$3.53	$2.46
Vacation	$1.76	$0.62
Total Benefit Package:	**$22.32**	**$17.92**

- The apprenticeship standards from our prior example state that FB contributions for 2nd year apprentices and journeyworkers are as illustrated in the table above.
- Dividing the second-level apprentice FB rate of $17.92 by the program's journeyworker rate of $22.32 results in a percentage of 80%.
- 80% of the $21.42 FB rate from the applicable wage determination results in a rate of $17.14, which is the minimum fringe benefit rate that can be paid to the apprentice while they are working on this Davis-Bacon project. (Contractors must still comply with the terms of their program.)

Polling Question – Apprentice Rates

Based on the following information, what rate must be paid to a third-level apprentice while working on this DBRA project?

- The applicable wage determination states that ironworkers must be paid a basic hourly rate of $37.28 and a fringe benefit rate of $26.33, for a total prevailing wage rate of $63.61.
- The apprenticeship standards state that a journeyworker receives an hourly rate of $36.23 and a total fringe benefit amount of $24.67, for a total rate of $60.90.
- The apprenticeship standards also say that a third-level apprentice in this program receives an hourly rate of $26.80 and a total fringe benefit amount of $19.74, for a total rate of $46.54.

Answers:

A. $46.54
B. $47.05
C. $48.65
D. $53.13
E. $53.45

Polling Answer – Apprentice Rates

C. $48.65

Required basic hourly rate = ($26.80/$36.23)*$37.28 = $27.58, plus

Required fringe benefit rate = ($19.74/$24.67)*$26.33 = $21.07, equals

Total prevailing wage due = $48.65

Reciprocity

- ***Reciprocity of ratios and wage rates.*** Where a contractor is performing construction on a project in a locality other than the locality in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyworker's hourly rate) applicable within the locality in which the construction is being performed must be observed. If there is no applicable ratio or wage rate for the locality of the project, the ratio and wage rate specified in the contractor's registered program must be observed.
- 29 CFR 5.5(a)(4)(i)(D)

Recordkeeping Requirements

- “Contractors with apprentices working under approved programs must maintain written evidence of the registration of apprenticeship programs, the registration of the apprentices, and the ratios and wage rates prescribed in the applicable programs.”
- 29 CFR 5.5(a)(3)(i)(D)

Internet Sites

- Wage Determinations: https://sam.gov
- Wage and Hour Division: http://www.dol.gov/agencies/whd/government-contracts
- WHD Protections for Workers in Construction under the Bipartisan Infrastructure Law: https://www.dol.gov/agencies/whd/government-contracts/protections-for-workers-in-construction
- Resource Book: https://www.dol.gov/agencies/whd/government-contracts/prevailing-wage-resource-book
- Office of the Administrative Law Judges Law Library: https://www.dol.gov/agencies/oalj/topics/libraries/LIBDBA
- Prevailing Wage Topic videos: https://www.dol.gov/agencies/whd/government-contracts/construction/presentations

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DBRA Certified Payrolls – Starting at 3:15 EST





Davis-Bacon and Related Acts
Weekly Certified Payroll
WH-347 Form

WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

dol.gov/agencies/whd
1-866-4-US-WAGE

DBRA Certified Payroll Requirements

- Records and Certified Payroll requirements:
  - 29 CFR 5.5(a)(3): “Records and Certified Payrolls”
  - FAR 48 CFR 52.222-8: “Payroll and Basic Records”
  - 29 CFR 5.5(a)(5): “Compliance with Copeland Act Requirements” (29 CFR part 3)

- Copeland Act provisions in 29 CFR part 3:
  - 29 CFR 3.3: “Certified Payrolls”
  - 29 CFR 3.4: “Submission of certified payroll and the preservation and inspection of weekly payroll records”

Where Can I Find the WH-347?

https://www.dol.gov/agencies/whd/forms/wh347

- WH-347 (PDF) (Revised January 2025; OMB Control No. 1235-0008; expires 01/31/2028)
- WH-347 Form Annotated Guide (PDF)
- Online Fillable WH-347 Form

DBRA Certified Payroll Form – Page 1

U.S. Department of Labor
Wage and Hour Division

Davis-Bacon and Related Acts Weekly Certified Payroll Form

(For Contractor's Optional Use; See Instructions at www.dol.gov/whd/forms/wh347instr.htm)

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U.S. Wage and Hour Division

Rev. January 2025
OMB No.: 1235-0008
Expires: 01/31/2028

☐ SUBMISSION OF FINAL DBRA CERTIFIED PAYROLL FORM ☐ PRIME CONTRACTOR ☐ SUBCONTRACTOR

PROJECT NAME	PROJECT NO. or CONTRACT NO.	CERTIFIED PAYROLL NO.	PRIME CONTRACTOR'S or SUBCONTRACTOR'S BUSINESS NAME
PROJECT LOCATION	**WAGE DETERMINATION NO.**	**WEEK ENDING DATE**	**PRIME CONTRACTOR'S or SUBCONTRACTOR'S BUSINESS ADDRESS**

(1A)	(1B)	(1C)	(1D)	(1E)	(2)	(3)	(4)		(5)	(6A)	(6B)	(6C)	(7A)	(7B)	(8)				(9)
WORKER ENTRY NO.	WORKER LAST NAME	WORKER FIRST NAME	WORKER MIDDLE INITIAL	WORKER IDENTIFYING NO.	(J) JOURNEYWORKER (RA) REGISTERED APPRENTICE	LABOR CLASSIFICATION	ST = STRAIGHT TIME OT = OVERTIME	(TOP) DAYS OF WORK WEEK (BOTTOM) DATES HOURS WORKED EACH DAY	TOTAL HOURS WORKED FOR WEEK	HOURLY WAGE RATE PAID FOR ST AND OT	TOTAL FRINGE BENEFIT CREDIT	PAYMENT IN LIEU OF FRINGE BENEFITS	GROSS AMT EARNED	GROSS AMT EARNED FOR ALL WORK	DEDUCTIONS FOR ALL WORK				NET PAY TO WORKER FOR ALL WORK
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While use of Form WH-347 itself is optional, covered contractors and subcontractors performing work on Federal or federally assisted construction contracts are required by the DBRA regulations and the contract clauses to submit payroll information on a weekly basis. The Copeland Act (40 U.S.C. § 3145) requires contractors and subcontractors performing work on Federal or federally financed construction contracts to, on a weekly basis, "furnish a statement on the wages paid each employee during the prior week." U.S. Department of Labor (DOL) Regulations at 29 C.F.R. § 5.5(a)(3)(ii) require contractors and subcontractors to submit weekly certified payrolls to the appropriate Federal agency if the agency is a party to the contract (or, if the agency is not such a party, to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the Federal agency). Each certified payroll must be accompanied by a signed "Statement of Compliance" (e.g., page 2 of the WH-347 or another document with identical wording) indicating that the certified payrolls are accurate and complete, and that each laborer or mechanic has been paid not less than the required Davis-Bacon prevailing wage rate(s) (including any fringe benefits) for the work performed. DOL and contracting agencies receiving this information review the information to determine whether workers have received legally required wages and fringe benefits.

Public Burden Statement

We estimate that it will take an average of 55 minutes to complete this collection, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding these estimates or any other aspect of this collection, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S3502, 200 Constitution Avenue, N.W. Washington, D.C. 20210 (over)

DBRA Certified Payroll Form – Page 1 (Header)

U.S. Department of Labor
Wage and Hour Division

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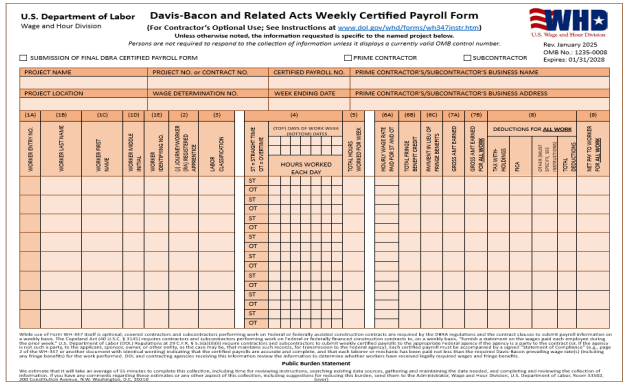
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DBRA Certified Payroll Form – Page 1
Worker Information

(1A)	(1B)	(1C)	(1D)	(1E)	(2)	(3)
WORKER ENTRY NO.	WORKER LAST NAME	WORKER FIRST NAME	WORKER MIDDLE INITIAL	WORKER IDENTIFYING NO.	(J) JOURNEYWORKER (RA) REGISTERED APPRENTICE	LABOR CLASSIFICATION

U.S. Department of Labor
Wage and Hour Division

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PROJECT LOCATION	**WAGE DETERMINATION NO.**	**WEEK ENDING DATE**	**PRIME CONTRACTOR'S/SUBCONTRACTOR'S BUSINESS ADDRESS**

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(over)

DBRA Certified Payroll Form – Page 1
Hours Worked

	(4)							(5)
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U.S. Department of Labor
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Expires: 01/31/2028

☐ SUBMISSION OF FINAL DBRA CERTIFIED PAYROLL FORM ☐ PRIME CONTRACTOR ☐ SUBCONTRACTOR

PROJECT NAME	PROJECT NO. or CONTRACT NO.	CERTIFIED PAYROLL NO.	PRIME CONTRACTOR'S/SUBCONTRACTOR'S BUSINESS NAME
PROJECT LOCATION	**WAGE DETERMINATION NO.**	**WEEK ENDING DATE**	**PRIME CONTRACTOR'S/SUBCONTRACTOR'S BUSINESS ADDRESS**

(1A)	(1B)	(1C)	(1D)	(1E)	(2)	(3)	(4)		(5)	(6A)	(6B)	(6C)	(7A)	(7B)	(8)				(9)
WORKER ENTRY NO.	WORKER LAST NAME	WORKER FIRST NAME	WORKER MIDDLE INITIAL	WORKER IDENTIFYING NO.	(J) JOURNEYWORKER (RA) REGISTERED APPRENTICE	LABOR CLASSIFICATION	ST = STRAIGHT TIME OT = OVERTIME	(TOP) DAYS OF WORK WEEK (BOTTOM) DATES HOURS WORKED EACH DAY	TOTAL HOURS WORKED FOR WEEK	HOURLY WAGE RATE PAID FOR ST AND OT	TOTAL FRINGE BENEFIT CREDIT	PAYMENT IN LIEU OF FRINGE BENEFITS	GROSS AMT EARNED	GROSS AMT EARNED FOR ALL WORK	DEDUCTIONS FOR ALL WORK TAX WITHHOLDINGS	FICA	OTHER (MUST SPECIFY, SEE INSTRUCTIONS)	TOTAL DEDUCTIONS	NET PAY TO WORKER FOR ALL WORK
							ST												
							OT												
							ST												
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While use of Form WH-347 itself is optional, covered contractors and subcontractors performing work on Federal or federally assisted construction contracts are required by the DBRA regulations and the contract clauses to submit payroll information on a weekly basis. The Copeland Act (40 U.S.C. § 3145) requires contractors and subcontractors performing work on Federal or federally financed construction contracts to, on a weekly basis, "furnish a statement on the wages paid each employee during the prior week." U.S. Department of Labor (DOL) Regulations at 29 C.F.R. § 5.5(a)(3)(ii) require contractors and subcontractors to submit weekly certified payrolls to the appropriate Federal agency if the agency is a party to the contract (or, if the agency is not such a party, to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the Federal agency). Each certified payroll must be accompanied by a signed "Statement of Compliance" (e.g., page 2 of the WH-347 or another document with identical wording) indicating that the certified payrolls are accurate and complete, and that each laborer or mechanic has been paid not less than the required Davis-Bacon prevailing wage rate(s) (including any fringe benefits) for the work performed. DOL and contracting agencies receiving this information review the information to determine whether workers have received legally required wages and fringe benefits.

Public Burden Statement

We estimate that it will take an average of 55 minutes to complete this collection, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding these estimates or any other aspect of this collection, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S3502, 200 Constitution Avenue, N.W. Washington, D.C. 20210 (over)

DBRA Certified Payroll Form – Page 1 Compensation & Deductions

(6A)	(6B)	(6C)	(7A)	(7B)	(8)				(9)
HOURLY WAGE RATE PAID FOR ST AND OT	TOTAL FRINGE BENEFIT CREDIT	PAYMENT IN LIEU OF FRINGE BENEFITS	GROSS AMT EARNED	GROSS AMT EARNED FOR **ALL WORK**	DEDUCTIONS FOR **ALL WORK**				NET PAY TO WORKER FOR **ALL WORK**
					TAX WITH-HOLDINGS	FICA	OTHER (MUST SPECIFY, SEE INSTRUCTIONS)	TOTAL DEDUCTIONS	

U.S. Department of Labor
Wage and Hour Division

Davis-Bacon and Related Acts Weekly Certified Payroll Form

(For Contractor's Optional Use; See Instructions at www.dol.gov/whd/forms/wh347instr.htm)

Unless otherwise noted, the information requested is specific to the named project below.

Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number.

WHD U.S. Wage and Hour Division

Rev. January 2025
OMB No.: 1235-0008
Expires: 01/31/2028

☐ SUBMISSION OF FINAL DBRA CERTIFIED PAYROLL FORM ☐ PRIME CONTRACTOR ☐ SUBCONTRACTOR

PROJECT NAME	PROJECT NO. or CONTRACT NO.	CERTIFIED PAYROLL NO.	PRIME CONTRACTOR'S/SUBCONTRACTOR'S BUSINESS NAME
PROJECT LOCATION	**WAGE DETERMINATION NO.**	**WEEK ENDING DATE**	**PRIME CONTRACTOR'S/SUBCONTRACTOR'S BUSINESS ADDRESS**

(1A)	(1B)	(1C)	(1D)	(1E)	(2)	(3)	(4)		(5)	(6A)	(6B)	(6C)	(7A)	(7B)	(8)					(9)
WORKER ENTRY NO.	WORKER LAST NAME	WORKER FIRST NAME	WORKER MIDDLE INITIAL	WORKER IDENTIFYING NO.	(J) JOURNEYWORKER (RA) REGISTERED APPRENTICE	LABOR CLASSIFICATION	ST = STRAIGHT TIME OT = OVERTIME	(TOP) DAYS OF WORK WEEK (BOTTOM) DATES HOURS WORKED EACH DAY	TOTAL HOURS WORKED FOR WEEK	HOURLY WAGE RATE PAID FOR ST AND OT	TOTAL FRINGE BENEFIT CREDIT	PAYMENT IN LIEU OF FRINGE BENEFITS	GROSS AMT EARNED	GROSS AMT EARNED FOR **ALL WORK**	DEDUCTIONS FOR **ALL WORK**					NET PAY TO WORKER FOR **ALL WORK**
															TAX WITH-HOLDINGS	FICA	OTHER (MUST SPECIFY, SEE INSTRUCTIONS)	TOTAL DEDUCTIONS	
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Polling Question – Worker Entries

True or False:

Some workers may be entered on the first page of the WH-347 certified payroll form multiple times.

Answer – Worker Entries

True. If workers perform work in more than one classification, the contractor will include a line for each classification of work performed, showing the hours worked and rates paid for each classification.

Polling Question – Hourly Wage Rate

True or False:

In Column 6A, “Hourly Wage Rate Paid for ST and OT,” the contractor should enter the entire cash wage rate paid to the worker, including any cash paid in lieu of fringe benefits.

Polling Answer – Hourly Wage Rate

False. Cash paid in lieu of fringe benefits is now entered in Column 6C, “Payment in Lieu of Fringe Benefits.” Column 6A only includes the hourly rate paid for straight time and overtime hours, separate from any payments made to meet fringe benefit obligations.

DBRA Certified Payroll Form – Page 2

PROJECT NAME	PROJECT NO. or CONTRACT NO.	PAYROLL NO.	PRIME CONTRACTOR'S/SUBCONTRACTOR'S BUSINESS NAME
PROJECT LOCATION		**WEEK ENDING DATE**	**CERTIFYING OFFICIAL's NAME AND TITLE**

I paid or supervised the payment of the laborers or mechanics working on the above project during the stated time period. I certify the following:

☐ The payroll information submitted with this statement is correct and complete for the above project during the above period, and the wage and fringe benefit rates paid to the workers, including credit taken for the reasonably anticipated costs of a bona fide fringe benefit plan, fund or program, are not less than the applicable wage and fringe benefits rates for the classification(s) of work actually performed, as specified in the wage determination(s) incorporated into the contract.

☐ All regular payrolls and all other basic records that the contractor is required to maintain for this payroll period are complete and accurate and will be made available upon request from the agency or the Department of Labor.

☐ The classifications reported for each laborer or mechanic are the classification(s) of work that each worker actually performed.

☐ Any workers paid as apprentices during the above period are duly registered in a bona fide apprenticeship program registered with the Office of Apprenticeship, Employment and Training Administration, United States Department of Labor ("OA"), or a State Apprenticeship Agency ("SAA") recognized by Department of Labor. I have verified the registered apprenticeship program information provided below as accurate and applicable to any apprentices identified on page 1 of this form.

APPRENTICESHIP PROGRAM NAME	REGISTERED		NAME OF LABOR CLASSIFICATION
	☐ OA	☐ SAA	
	☐ OA	☐ SAA	
	☐ OA	☐ SAA	

☐ Fringe benefits have been paid in cash and/or to bona fide fringe benefit plans, funds, or programs. Where the contractor is claiming an hourly credit for their contributions to or reasonably anticipated costs of a bona fide fringe benefit plan, fund, or program, provide plan information and the hourly credit claimed for each worker listed on the previous page of this form.

HOURLY CREDIT FOR FRINGE BENEFITS

If an amount is listed in (6B) on the first page of this certified payroll form, enter the hourly credit claimed under each plan name, type and number for each worker and check whether the plan is funded or unfunded.

NAME OF WORKER	FB NAME / FB TYPE / PLAN NO.		FB NAME / FB TYPE / PLAN NO.		FB NAME / FB TYPE / PLAN NO.		FB NAME / FB TYPE / PLAN NO.		FB NAME / FB TYPE / PLAN NO.		FB NAME / FB TYPE / PLAN NO.		TOTAL HOURLY CREDIT
	☐ Funded	☐ Unfunded	☐ Funded	☐ Unfunded	☐ Funded	☐ Unfunded	☐ Funded	☐ Unfunded	☐ Funded	☐ Unfunded	☐ Funded	☐ Unfunded	
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	$
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	$
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	$
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	$
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	$
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	$
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	$
	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hourly Credit	$	Hrly Credit	$	$

☐ All workers on the project have been paid the full weekly wages earned, and no rebates or deductions have been or will be made either directly or indirectly, other than permissible deductions as defined in 29 CFR part 3.

ADDITIONAL REMARKS

SIGNATURE OF CERTIFYING OFFICIAL	DATE	TELEPHONE NUMBER	EMAIL ADDRESS
		(___ ___ ___) ___ ___ ___ – ___ ___ ___ ___	

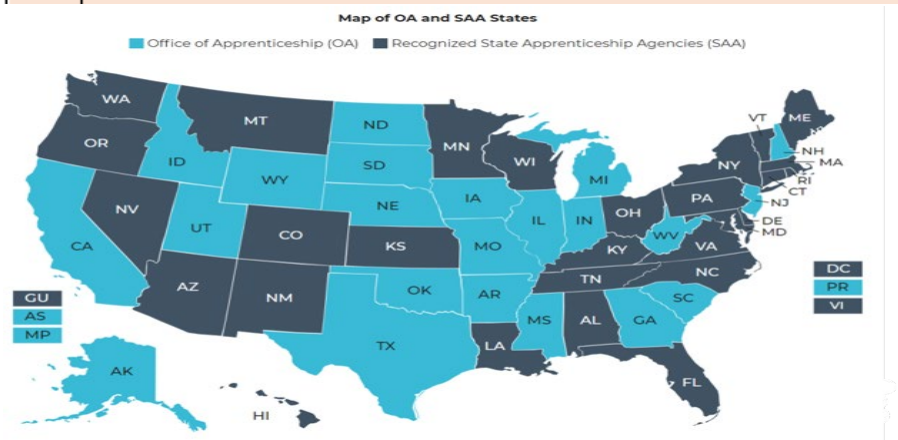
THE WILLFUL FALSIFICATION OF ANY OF THE ABOVE STATEMENTS MAY SUBJECT THE CONTRACTOR OR SUBCONTRACTOR TO CIVIL OR CRIMINAL PROSECUTION [SEE SECTION 1001 OF TITLE 18 AND SECTION 3729 OF TITLE 31 OF THE UNITED STATES CODE], AS WELL AS DEBARMENT FROM FUTURE FEDERAL AND FEDERALLY-ASSISTED CONTRACTS. INFORMATION REPORTED IN CERTIFIED PAYROLLS MAY BE SUBJECT TO DISCLOSURE IN RESPONSE TO A FREEDOM OF INFORMATION ACT REQUEST.

DBRA Certified Payroll Form – Page 2 Certification Part 1

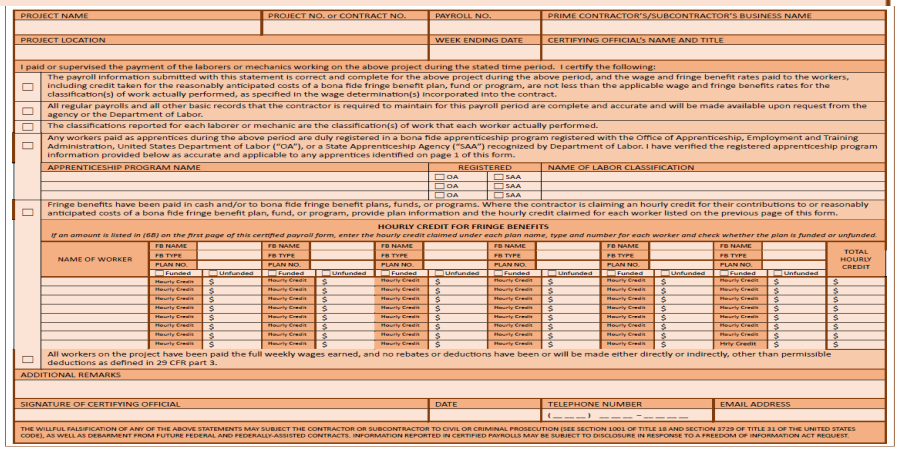
I paid or supervised the payment of the laborers or mechanics working on the above project during the stated time period. I certify the following:

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- ☐ All regular payrolls and all other basic records that the contractor is required to maintain for this payroll period are complete and accurate and will be made available upon request from the agency or the Department of Labor.
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APPRENTICESHIP PROGRAM NAME	REGISTERED		NAME OF LABOR CLASSIFICATION
	☐ OA	☐ SAA	
	☐ OA	☐ SAA	
	☐ OA	☐ SAA	



https://www.apprenticeship.gov/about-us/apprenticeship-system



DBRA Certified Payroll Form – Page 2 Certification Part 2

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HOURLY CREDIT FOR FRINGE BENEFITS

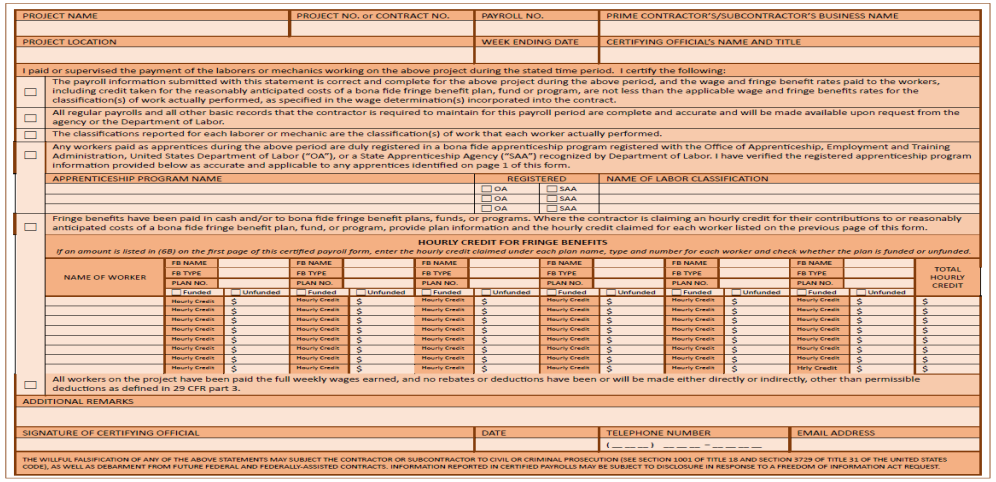
If an amount is listed in (68) on the first page of this certified payroll form, enter the hourly credit claimed under each plan name, type and number for each worker and check whether the plan is funded or unfunded.

NAME OF WORKER	FB NAME / FB TYPE / PLAN NO.	☐ Funded	☐ Unfunded	FB NAME / FB TYPE / PLAN NO.	☐ Funded	☐ Unfunded	FB NAME / FB TYPE / PLAN NO.	☐ Funded	☐ Unfunded	FB NAME / FB TYPE / PLAN NO.	☐ Funded	☐ Unfunded	FB NAME / FB TYPE / PLAN NO.	☐ Funded	☐ Unfunded	TOTAL HOURLY CREDIT
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$	$
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$	$
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$	$
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$	$
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$	$
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$	$
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$	$
		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		Hourly Credit	$		~~Hrly~~ Credit	$	$

☐ All workers on the project have been paid the full weekly wages earned, and no rebates or deductions have been or will be made either directly or indirectly, other than permissible deductions as defined in 29 CFR part 3.

Annualization Example:

- Worker typically works **40 hours** per week
- Contractor pays health care premiums for the worker totaling **$6,240 per year**
- Hourly equivalent = $6,240 divided by 2,080 hours (52 weeks x 40 hours) in the year = **$3.00/hour**
- The applicable wage determination requires **$15.00/hour** in fringe benefits
- The contractor takes a **$3.00/hour credit** towards its prevailing wage obligations for the health care and pays the worker an additional **$12.00/hour cash in lieu** of fringe benefits.


PROJECT NAME | PROJECT NO. or CONTRACT NO. | PAYROLL NO. | PRIME CONTRACTOR'S/SUBCONTRACTOR'S BUSINESS NAME

PROJECT LOCATION | WEEK ENDING DATE | CERTIFYING OFFICIAL'S NAME AND TITLE

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APPRENTICESHIP PROGRAM NAME | REGISTERED ☐ OA ☐ SAA | NAME OF LABOR CLASSIFICATION

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HOURLY CREDIT FOR FRINGE BENEFITS

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NAME OF WORKER | FB NAME / FB TYPE / PLAN NO. | ☐ Funded | ☐ Unfunded | TOTAL HOURLY CREDIT

Hourly Credit $ | Hrly Credit $ | $

☐ All workers on the project have been paid the full weekly wages earned, and no rebates or deductions have been or will be made either directly or indirectly, other than permissible deductions as defined in 29 CFR part 3.

ADDITIONAL REMARKS

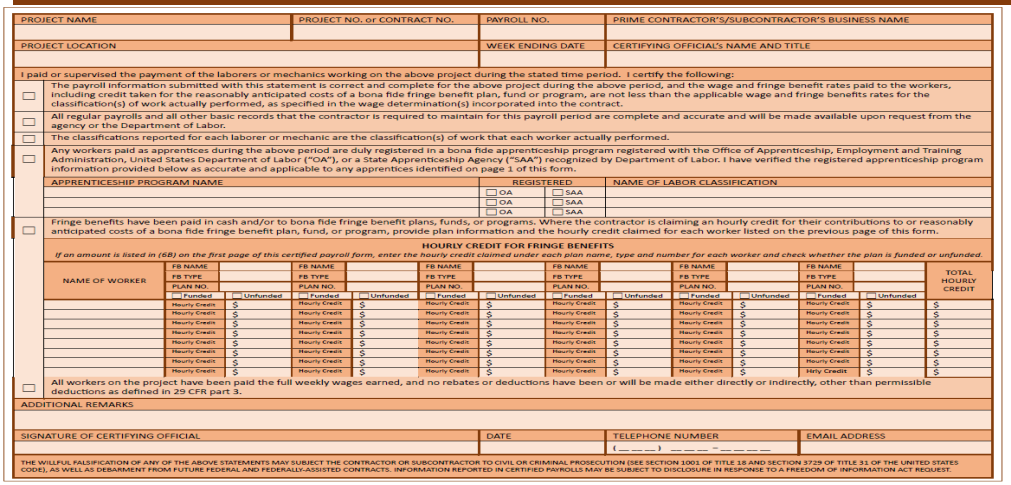
SIGNATURE OF CERTIFYING OFFICIAL | DATE | TELEPHONE NUMBER (____) ____-____ | EMAIL ADDRESS

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DBRA Certified Payroll Form – Page 2 Certification Part 3

ADDITIONAL REMARKS			
SIGNATURE OF CERTIFYING OFFICIAL	**DATE**	**TELEPHONE NUMBER**	**EMAIL ADDRESS**
		(____) ____-____	

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☐ OA ☐ SAA

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HOURLY CREDIT FOR FRINGE BENEFITS

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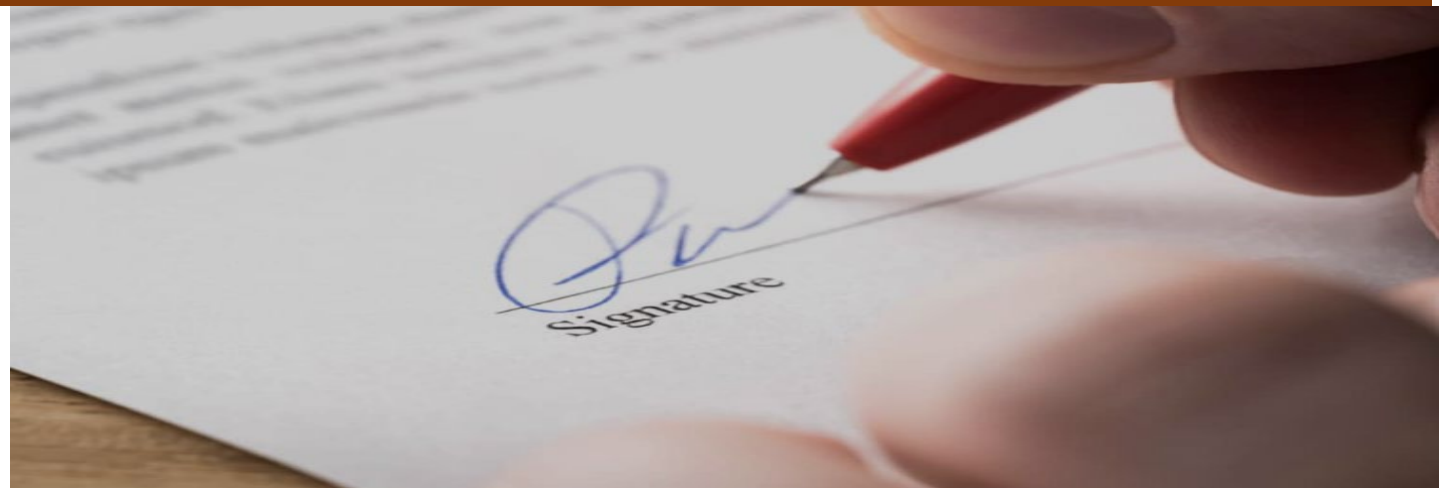
NAME OF WORKER | FB NAME / FB TYPE / PLAN NO. | ☐ Funded ☐ Unfunded | Hourly Credit $ | TOTAL HOURLY CREDIT

- All workers on the project have been paid the full weekly wages earned, and no rebates or deductions have been or will be made either directly or indirectly, other than permissible deductions as defined in 29 CFR part 3.

ADDITIONAL REMARKS

SIGNATURE OF CERTIFYING OFFICIAL | DATE | TELEPHONE NUMBER (____) ____-____ | EMAIL ADDRESS

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Polling Question – Fringe Benefit Plans

True or False:

A contractor only needs to provide fringe benefit plan information on the table that accompanies Box 5 if the contractor is meeting the majority of its fringe benefit obligations through credit for contributions to or reasonably anticipated costs of bona fide fringe benefit plans.

Polling Answer – Fringe Benefit Plans

False. Unlike the previous form, the revised WH-347 has only a single box to check to confirm that the contractor has met its fringe benefit obligations, rather than separate boxes for cash in lieu of fringe benefits and hourly credit for fringe benefit contributions or costs, with exceptions noted. The contractor should provide information for any fringe benefit plans for which they have claimed an hourly credit on the table accompanying Box 5, regardless of the amount of credit claimed or the number of workers for which the credit was claimed.

Polling Question – Signatures

True or False:

Legally valid electronic signatures include scanned original signatures.

Polling Answer – Signatures

False. Legally valid electronic signatures include any electronic process that indicates acceptance of the certified payroll record and includes an electronic method of verifying the signer's identity. Valid electronic signatures do not include a scan or photocopy of a written signature.

Red Flag Exercise – Background

- The Wage Determination (FL20250197 MOD 1 dated 01/24/2025) (WD) shows the Electrician prevailing wage rate as $38.40 Basic Hourly Rate (BHR) and $14.92 Fringe Benefits (FB).
- The WD also shows the Laborer (Common or General) prevailing wage rate as $12.79 BHR with no FBs.
- Assume the Electrician Apprenticeship Program requires a ratio of 2 journeyworkers for every 1 apprentice employed on the project (2:1).
- Also assume that for their level of progression in the Apprenticeship Program, the program requires the apprentice to be paid 70% of the Electrician journeyworker rate. In this example, 70% of $38.40 is $26.88.
- Assume that Pablo Rodriguez arrived at the job site before James Clooney each day.

Red Flag Exercise – Page 1

U.S. Department of Labor
Wage and Hour Division

Davis-Bacon and Related Acts Weekly Certified Payroll Form

(For Contractor's Optional Use; See Instructions at www.dol.gov/whd/forms/wh347instr.htm)

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U.S. Wage and Hour Division
Rev. January 2025
OMB No.: 1235-0008
Expires: 01/31/2028

☐ SUBMISSION OF FINAL DBRA CERTIFIED PAYROLL FORM ☐ PRIME CONTRACTOR ☑ SUBCONTRACTOR

PROJECT NAME	PROJECT NO. or CONTRACT NO.	CERTIFIED PAYROLL NO.	PRIME CONTRACTOR'S or SUBCONTRACTOR'S BUSINESS NAME
Cypress Bay High School Renovation	P.001774	2	Volt Masters, LLC
PROJECT LOCATION	**WAGE DETERMINATION NO.**	**WEEK ENDING DATE**	**PRIME CONTRACTOR'S or SUBCONTRACTOR'S BUSINESS ADDRESS**
18600 Vista Park Blvd, Weston, FL	FL20250197	3/8/2025	123 Powerline Drive, Fort Lauderdale, FL 33309

(1A) WORKER ENTRY NO.	(1B) WORKER LAST NAME	(1C) WORKER FIRST NAME	(1D) WORKER MIDDLE INITIAL	(1E) WORKER IDENTIFYING NO.	(2) (J) JOURNEYWORKER (RA) REGISTERED APPRENTICE	(3) LABOR CLASSIFICATION	(4) ST = STRAIGHT TIME OT = OVERTIME	(TOP) DAYS OF WORK WEEK (BOTTOM) DATES S 3/2	M 3/3	T 3/4	W 3/5	T 3/6	F 3/7	S 3/8	(5) TOTAL HOURS WORKED FOR WEEK	(6A) HOURLY WAGE RATE PAID FOR ST AND OT	(6B) TOTAL FRINGE BENEFIT CREDIT	(6C) PAYMENT IN LIEU OF FRINGE BENEFITS	(7A) GROSS AMT EARNED	(7B) GROSS AMT EARNED FOR ALL WORK	(8) DEDUCTIONS FOR ALL WORK: TAX WITHHOLDINGS	FICA	OTHER (MUST SPECIFY, SEE INSTRUCTIONS)	TOTAL DEDUCTIONS	(9) NET PAY TO WORKER FOR ALL WORK
1	Connelly	James	C	2501	J	Electrician	ST		8	8	8	8	8		44	38.40	300.08	356.40	1766.40	1766.40	530.70	212.28		742.98	1379.82
							OT			2	2					57.60									
2	Rodriguez	Pablo	T	3865	RA	Electrician	ST		8	6	6	8	6		38	26.88		686.32	1075.20	1128.90	453.81	181.52		635.33	1179.89
							OT		2			2				40.32									
3	Smith	Robert	O	8912	J	Electrician	ST		8	8	8	8	8		40	38.40	279.20	317.60	1536.00	1536.00	463.40	185.36		648.76	1204.84
							OT									57.60									
2	Rodriguez	Pablo	T	3865	RA	Laborer	ST			2	2		2		6	8.95			53.70	1128.90					
							OT									13.43									
4	Pitt	Charles	A	1169	J	Electrician	ST		8	8	8	8	8		40	38.40	279.20	317.60	1536.00	1536.00	463.40	185.36		648.76	1204.84
							OT									57.60									
5	Connelly	Greg		0153	J	Electrician	ST			8	8	8			24	38.40	155.52	202.56	921.60	921.60	281.04	112.42		393.46	730.70
							OT									57.60									
6	Clooney	James	C	4215	RA	Electrician	ST		8	8	8	8	8		40	26.88	39.20	557.60	1075.20	1075.20	408.20	163.28	491.87	1063.35	569.45
							OT									40.32									
7	Lopez	Tony	M	5946	J	Electrician	ST			8	8	8			24	38.40	167.52	190.56	921.60	921.60	281.04	112.42		393.46	718.70
							OT									57.60									

Polling Question – Certified Payroll Page 1

When reviewing the first page of a certified payroll report, which of the following are potential red flags?

A. Worker listed twice
B. “Other” deductions
C. Employing apprentices
D. All the above

Polling Answer – Certified Payroll Page 1

D. All the above

Having the same worker listed twice – especially when one of the classifications is a trade and the other is a laborer – is a potential red flag. Other deductions are also potential red flags, and we'll want to look at more closely. Finally, while employing apprentices is not itself a red flag, there are other potential issues that might come up that we will need to explore when apprentices are used on a DBRA project.

Red Flag Exercise – Page 2

PROJECT NAME	PROJECT NO. or CONTRACT NO.	CERTIFIED PAYROLL NO.	PRIME CONTRACTOR'S or SUBCONTRACTOR'S BUSINESS NAME
Cypress Bay High School Renovation	P.001774	2	Volt Masters, LLC
PROJECT LOCATION		**WEEK ENDING DATE**	**CERTIFYING OFFICIAL's NAME and TITLE**
18600 Vista Park Blvd, Weston, FL		3/8/2025	Robert Jimenez, Project Manager

I paid or supervised the payment of the laborers or mechanics working on the above project during the stated time period. I certify the following:

☒ The payroll information submitted with this statement is correct and complete for the above project during the above period, and the wage and fringe benefit rates paid to the workers, including credit taken for the reasonably anticipated costs of a bona fide fringe benefit plan, fund or program, are not less than the applicable wage and fringe benefits rates for the classification(s) of work actually performed, as specified in the wage determination(s) incorporated into the contract.

☒ All regular payrolls and all other basic records that the contractor is required to maintain for this payroll period are complete and accurate and will be made available upon request from the agency or the Department of Labor.

☒ The classifications reported for each laborer or mechanic are the classification(s) of work that each worker actually performed.

☒ Any workers paid as apprentices during the above period are duly registered in a bona fide apprenticeship program registered with the Office of Apprenticeship, Employment and Training Administration, United States Department of Labor ("OA"), or a State Apprenticeship Agency ("SAA") recognized by Department of Labor. I have verified the registered apprenticeship program information provided below as accurate and applicable to any apprentices identified on page 1 of this form.

APPRENTICESHIP PROGRAM NAME	REGISTERED		NAME OF LABOR CLASSIFICATION
Florida Electrical Apprenticeships & Training (FEAT)	☐ OA	☑ SAA	Electrician
	☐ OA	☐ SAA	
	☐ OA	☐ SAA	

☒ Fringe benefits have been paid in cash and/or to bona fide fringe benefit plans, funds, or programs. Where the contractor is claiming an hourly credit for their contributions to or reasonably anticipated costs of a bona fide fringe benefit plan, fund, or program, provide plan information and the hourly credit claimed for each worker listed on the previous page of this form.

HOURLY CREDIT FOR FRINGE BENEFITS

If an amount is listed in (6B) on the first page of this certified payroll form, enter the hourly credit claimed under each plan name, type and number for each worker and check whether the plan is funded or unfunded.

NAME OF WORKER	FB NAME / FB TYPE / PLAN NO.	☑ Funded	☐ Unfunded	TOTAL HOURLY CREDIT
Connelly, James, C	AETNA / Medical / 202512-2501	$ 5.50		$ 6.82
	AETNA / Dental / 202511-2501		$ 0.34	
	PTO / Paid Time Off / 202510-2501		$ 0.98	
Rodriguez, Pablo, T		$	$	$ 0.00
Smith, Robert, O	AETNA / Medical / 202512-2501	$ 5.50		$ 6.98
	AETNA / Dental / 202511-2501		$ 0.50	
	PTO / Paid Time Off / 202510-2501		$ 0.98	
Rodriguez, Pablo, T		$	$	$ 0.00
Pitt, Charles, A	AETNA / Medical / 202512-2501	$ 5.50		$ 6.98
	AETNA / Dental / 202511-2501		$ 0.50	
	PTO / Paid Time Off / 202510-2501		$ 0.98	
Connelly, Greg	AETNA / Medical / 202512-2501	$ 5.50		$ 6.48
	AETNA / Dental / 202511-2501		$	
	PTO / Paid Time Off / 202510-2501		$ 0.98	
Clooney, James, C	AETNA / Medical / 202512-2501	$		$ 0.98
	AETNA / Dental / 202511-2501		$	
	PTO / Paid Time Off / 202510-2501		$ 0.98	
Lopez, Tony, M	AETNA / Medical / 202512-2501	$ 5.50		$ 6.98
	AETNA / Dental / 202511-2501		$ 0.50	
	PTO / Paid Time Off / 202510-2501		$ 0.98	

☒ All workers on the project have been paid the full weekly wages earned, and no rebates or deductions have been or will be made either directly or indirectly, other than permissible deductions as defined in 29 CFR part 3.

ADDITIONAL REMARKS

James Clooney: Tool Deduction, $100; Child Support Judgment, $391.87

SIGNATURE OF CERTIFYING OFFICIAL	DATE	TELEPHONE NUMBER	EMAIL ADDRESS
	3/11/2025	(111) 555 -5555	VoltMasters@premiumservice.com

THE WILLFUL FALSIFICATION OF ANY OF THE ABOVE STATEMENTS MAY SUBJECT THE CONTRACTOR OR SUBCONTRACTOR TO CIVIL OR CRIMINAL PROSECUTION (SEE SECTION 1001 OF TITLE 18 AND SECTION 3729 OF TITLE 31 OF THE UNITED STATES CODE). AS WELL AS DEBARMENT FROM FUTURE FEDERAL AND FEDERALLY-ASSISTED CONTRACTS. INFORMATION REPORTED IN CERTIFIED PAYROLLS MAY BE SUBJECT TO DISCLOSURE IN RESPONSE TO A FREEDOM OF INFORMATION ACT REQUEST.

Polling Question – Certified Payroll Page 2

When reviewing the second page of a certified payroll report, which of the following are potential red flags?

A. Unfunded benefit plan box checked
B. Tool deduction
C. Apprenticeship box checked
D. Child Support deduction
E. All the above

Polling Answer – Certified Payroll Page 2

E. All the above

Unfunded plans require approval from the WHD National Office; the reason for the tool deduction should be confirmed; the Apprenticeship paperwork should be reviewed; and the contractor should have the child support paperwork to support the deduction.

Supporting documentation should be reviewed for each of these potential red flags.

Internet Sites

- Wage Determinations: https://sam.gov
- Wage and Hour Division: http://www.dol.gov/agencies/whd/government-contracts
- WHD Protections for Workers in Construction under the Bipartisan Infrastructure Law: https://www.dol.gov/agencies/whd/government-contracts/protections-for-workers-in-construction
- Resource Book: https://www.dol.gov/agencies/whd/government-contracts/prevailing-wage-resource-book
- Office of the Administrative Law Judges Law Library: https://www.dol.gov/agencies/oalj/topics/libraries/LIBDBA
- Prevailing Wage Topic videos: https://www.dol.gov/agencies/whd/government-contracts/construction/presentations

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Investigative Process, Withholding and Debarment – Starting at 4:30 EST





Investigative Process, Withholding, and Debarment

WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

dol.gov/agencies/whd
1-866-4-US-WAGE

Introduction

The Wage and Hour Division (WHD) is responsible for administering and enforcing several federal laws involving labor standards including:

- The Davis-Bacon and Related Acts (DBRA);
- The McNamara – O'Hara Service Contract Act (SCA);
- The Contract Work Hours and Safety Standards Act (CWHSSA);
- Executive Orders applicable to federal contractors;
- The Fair Labor Standards Act (FLSA);
- Family Medical Leave Act (FMLA).

Authority for SCA & DBA Investigations

- DOL has sole enforcement authority under SCA.

- Under the Reorganization Plan No. 14 of 1950, federal contracting agencies and DOL both have the authority to conduct Davis-Bacon and related Acts (DBRA) investigations.

Reorganization Plan No. 14 of 1950

DOL Functions/Responsibilities under DBRA:

- Determine DBRA prevailing wages rates;
- Issue regulations and standards to be observed by contracting agencies under DBRA; and
- Perform oversight of DBRA compliance, including exercising independent authority to conduct investigations.

Contracting Agencies under Reorganization Plan No. 14 of 1950

Contracting agencies have day-to-day enforcement responsibility under DBRA for:

- Contract Stipulations/Labor Standards Clauses
- Wage Determinations
- WH-1321 Poster
- Reviewing certified payrolls
- Worker interviews and investigations
- Forwarding refusal-to-pay and/or debarment consideration cases to WHD for appropriate action; and
- Enforcement reports

Why Are Employers Investigated?

- WHD conducts investigations for a variety of reasons and generally does not disclose the reason during the investigation.
- Many investigations are the result of complaints, but all complaints are confidential, and investigators may not disclose whether one has been received.
- WHD also conducts investigations of businesses or industries for a variety of other reasons, such as high violation rates, employment of vulnerable workers, or rapid changes in the industry.

Overview of Investigative Process

1. Establish SCA/DBRA Applicability and Coverage
2. Determine Contractor Status of Compliance
3. Conclude the Investigation

Initial Steps for Conducting Investigations

Obtain the following information:

- Contractor and Agency point(s) of contact
- Copy of labor standards clauses in contract(s)
- Copy of WDs in contract(s)

Initial Employer Contact

Initiate contact with the employer, prime contractor (if not the subject of the investigation), and contracting agency and obtain the following:

- Legal name and trade name of employer
- Name and title of all officers of the company
- Federal tax identification number (FEIN)
- Information on business size (annual dollar volume, # of employees, etc.)
- Copies of all SCA/DBRA contracts, subcontracts and applicable wage determinations and conformance actions

Initial Employer Contact (continued)

Inform the employer of the investigation process:

- Scope of investigation
- Examine records (CPRs, time records, daily reports, etc.)
- Conduct employee interviews
- Tour the job site

Examination of Payroll Records

The contractor and each subcontractor must maintain adequate records for each employee for 3 years:

- Name, address and social security number
- Work classification, wages and benefits
- Daily/weekly compensation and hours worked, and any payroll deductions
- Copies of certified payroll for DBRA
- Copies of payroll records for SCA
- Length of service list of the predecessor contractor for SCA
- 29 CFR 4.6(g), 4.185, 5.5(a)(3)

Employee Interviews

- 29 CFR 4.6(g)(4) – “The contractor shall permit authorized representatives of the Wage and Hour Division to conduct interviews with employees at the worksite during normal working hours.”
- 29 CFR 5.5(a)(3)(iv)(A) – “The contractor or sub-contractor … must permit such representatives [of DOL or the contracting agency] to interview workers during working hours on the job.”

Employee Interviews (continued)

Interviews will include the following information, though this is not an exhaustive list:

- Place and date of interview
- Name and address of employer/employee
- Employment status and classification
- Detailed description of work performed and tools/equipment used
- Daily and weekly hours worked
- Pay rates
- Other information indicating potential violations

Compliance Issues

An investigation will generally identify and examine the following issues:

- Are the correct contract clauses included in contract?
- Does the contract have the correct WDs?
- Are the poster and WD, including any conformance actions, posted at the site or made available to employees?
- Does the WD contain all necessary classifications?

Compliance Issues (continued)

More investigation issues:

- Is a conformance necessary?
- Are employees properly classified?
- Are fringe benefits being properly paid?
- For DBRA, have apprenticeship and/or trainee requirements been met?
- Is “overtime” correctly paid under the FLSA or CWHSSA, if appropriate?
- Has employer kept accurate payroll records?

DBRA – Area Practice Surveys

- Unlike the SCA, there are no nationwide standard classification definitions under the DBRA.

- To determine proper classifications for workers employed on a Davis-Bacon covered project, it may be necessary to examine local area practice.

Conclusion of Investigation

- Compute any back wages or liquidated damages;
- Inform contractor of investigation findings;
- Detail steps to eliminate violations;
- Consider additional evidence;
- Request payment of back wages; and
- Advise the contracting agency that Liquidated Damages may be assessed and in what amount

Withholding of Contract Funds

- SCA, DBA, and CWHSSA provide for withholding of contract funds to satisfy alleged wage underpayments pending resolution of a wage dispute.
  - 41 U.S.C. 352(a); 40 U.S.C. 3142(c)(3); 40 U.S.C. 3702(d).
- Withholding of contract funds is an enforcement tool which protects the interests of the federal government and the affected employees.

Withholding of Contract Funds (continued)

- SCA, DBA, and CWHSSA contract clauses provide for withholding to ensure the availability of contract funds needed for the payment of unpaid back wages found to be due to covered workers and CWHSSA liquidated damages.
- DOL regulations address withholding in the SCA, DBA, and CWHSSA contract clauses at 29 CFR 4.6(i), 4.187 (SCA), 29 CFR 5.5(a)(2) (DBA), and 29 CFR 5.5(b)(3) (CWHSSA).

Withholding of Contract Funds (continued)

- Withholding may be undertaken at the request of DOL or by the contracting agency under its own initiative, if it is determined to be necessary to secure the funds to pay wages or fringe benefits due to underpaid employees.

- It is mandatory for a contracting officer to adhere to a request from the Department of Labor to withhold funds where such funds are available.

Withholding of Contract Funds (continued)

- Withholding may take place due to underpayments by the prime contractor themselves, or for underpayments by any of their subcontractors.

- Funds may be withheld from any contract between the same prime contractor and the federal government, not only the contract(s) upon which the underpayments occurred.

Withholding of Contract Funds (continued)

- In some cases, withholding requests may be based on preliminary estimates of back wages due.

- If subsequent investigation confirms additional violations, or additional evidence increases or reduces total unpaid wages due, the contracting officer must adjust the withholding as necessary.

Withholding of Contract Funds (continued)

- The contractor in violation and prime contractor (if different) will be notified in writing of the withholding and will be provided with time to provide additional information.

- Funds may be withheld prior to the institution of administrative proceedings by the Secretary. However, those funds will not be disbursed until the contractor and/or prime contractor has had an opportunity to request a hearing before the Administrative Law Judge.

Withholding of Contract Funds (continued)

Wage claims have priority over other claims, including:

- IRS tax levies
- Agency re-procurement costs
- Any claim by the trustee in bankruptcy
- Any assignee of the contractor

The government may also institute court action against the contractor, or its surety, to recover wage and fringe benefit underpayments if the accrued payments withheld under the terms of the contract are insufficient.

Contract Cancellation

- When a violation of any labor stipulation is found, the contracting agency may cancel the contract upon written notice to the contractor.
- The contracting agency may then enter into other contracts or arrangements as needed to complete the original contract and charge all additional costs to the original contractor.
- SCA – 41 U.S.C. 352(c), 29 CFR 4.6(1);
- DBA – 40 U.S.C. 3143, 29 CFR 5.5(a)(7)

Debarment – SCA

- Any person or business entity found to have violated the SCA may be ineligible to receive further contracts for three years unless there is a finding of “unusual circumstances.”

- 41 U.S.C 354; 29 CFR 4.188

Debarment – SCA (continued)

- Contracts also may not be awarded to any firm, corporation, partnership, or association in which debarred persons or firms have a substantial interest.
- “Substantial interest” is determined on a case-by-case basis, but generally includes:
- Any person or firm with more than 5% ownership or control;
- Officers, directors, or other shared management;
- The debarred person participated in contract negotiations, signed contract(s), or can establish, control, or manage the contract performance and/or the labor policies for a firm.

Debarment – SCA (continued)

- The burden is on the contractor to demonstrate unusual circumstances.
- A good compliance history, cooperation in the investigation, repayment of moneys due, and sufficient assurances of future compliance are prerequisites, but are not the only factors that must be considered.
- Debarment relief is not appropriate where aggravated circumstances are present, such as willful, deliberate, or aggravated violations, or culpable neglect or disregard of the requirements of the labor provisions.

Debarment – DBRA

- Debarment occurs when a contractor or responsible officer is declared ineligible (debarred) from receiving federal or federally assisted contracts for a period of 3 years because of violations of the DBRA involving disregard of the contractor's obligations to workers or subcontractors.
- Contractors may not be removed from the ineligible list prior to the expiration of the 3-year period.

Debarment – DBRA (continued)

Debarment is considered when a contractor has:

- Submitted falsified certified payrolls
- Required “kickbacks” of wages or back wages
- Committed repeat DBRA violations
- Misclassified covered workers in clear disregard of proper classification of actual work performed; or
- As a prime contractor, failed to ensure compliance by subcontractors

Debarment List

- The name(s) of the contractor and any responsible parties, along with the name of any firms in which they are known to have an interest, are placed on the list of ineligible persons or firms, which is distributed to federal agencies.
- This list is searchable online at the System Awards Management website (sam.gov).

Hearing Process (29 CFR part 6)

A complaint is filed by WHD with DOL's Administrative Law Judge (ALJ) when a contractor:

- Fails to pay back wages; or
- Refuses to agree to future compliance; or
- Debarment is recommended.

Hearing Process (continued)

- For SCA, the contractor is served with a copy of the complaint, who may file an answer within 30 days of the date of service.
- For DBRA, a registered or certified notification shall be sent to the last known address of the contractor, who may make a written request for a hearing postmarked within 30 days of the date of the letter from the Administrator.
- The Office of the Chief ALJ is responsible for scheduling administrative hearings.
- ALJ decisions may be appealed (within 40 days) to the Administrative Review Board, which makes final agency rulings.

Internet Sites

- Wage Determinations: https://sam.gov
- Wage and Hour Division: http://www.dol.gov/agencies/whd/government-contracts
- WHD Protections for Workers in Construction under the Bipartisan Infrastructure Law: https://www.dol.gov/agencies/whd/government-contracts/protections-for-workers-in-construction
- Resource Book: https://www.dol.gov/agencies/whd/government-contracts/prevailing-wage-resource-book
- Office of the Administrative Law Judges Law Library: https://www.dol.gov/agencies/oalj/topics/libraries/LIBDBA
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