

The WH-347 Checklist

Certified payroll, done right — for small subcontractors

Every item below is something a compliance officer can fine you for. Work the list each week and your federal certified payroll goes out correct the first time.

01 BEFORE YOU START

- ☐ **Confirm it's prevailing wage.** Federal funding of \$2,000+ on a public works contract triggers Davis-Bacon.
- ☐ **Pull the wage determination** for the project's county and type of construction.
- ☐ **Classify by work performed**, not by job title — list each trade a worker does separately.
- ☐ **Record base AND fringe rate** for every classification on the determination.
- ☐ **Register apprentices** and confirm the allowed apprentice-to-journeyworker ratio.

02 FILLING OUT THE FORM (COLUMNS 1–9)

- ☐ **Worker name + ID** (last 4 of SSN); withholding exemptions are optional.
- ☐ **Hours, day by day**, split into straight time and overtime, then a weekly total.
- ☐ **Rate of pay including fringe**, gross earned, itemized deductions, and net wages paid.

03 FRINGE BENEFITS — WHERE MOST SUBS SLIP

- ☐ **Column 6B:** total bona fide fringe credit = hours worked x hourly fringe credit.
- ☐ **Column 6C:** cash paid in lieu of fringes = hours worked x cash-in-lieu rate.
- ☐ **Base + fringe must meet or exceed** the full prevailing wage for each classification.

04 STATEMENT OF COMPLIANCE

- ☐ **Sign and date it.** An unsigned or incomplete statement invalidates the entire submission.
- ☐ **State the fringe method** (approved plan, cash, or a combination) and note any exceptions.

Before you submit

- ☐ **Submit within 7 days** of the regular pay date — every week the job runs.
- ☐ **Number payrolls consecutively** (1, 2, 3 ...) and mark the last one "Final."
- ☐ **File a "No Work" payroll** for any week the job is active but your crew didn't work.
- ☐ **Match hours to the timecards** exactly — mismatches are the fastest way to get flagged.
- ☐ **Keep your copies.** Certified payroll records must be retained, typically for 3 years.

SIX MISTAKES THAT TRIGGER FINES

- x** Classifying a worker by title instead of the work actually performed
- x** Miscalculating the fringe credit, or forgetting cash-in-lieu entirely
- x** Missing apprentice registration or exceeding the allowed ratio
- x** Report hours that don't match the timecards
- x** An unsigned or incomplete Statement of Compliance
- x** Missing the 7-day deadline or skipping a "No Work" week

WHAT IT COSTS TO GET IT WRONG

\$10,000

Federal, per violation

\$200/day

California, per worker

\$100/day

New York, per worker

Personal

Illinois — owner liable

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This checklist is general guidance, not legal advice. State requirements vary — California, New York, Illinois and others add their own forms, e-filing portals, and deadlines on top of the federal WH-347. Always confirm against the current wage determination and your awarding agency's rules.