

**CITY OF ROCHESTER
DEPARTMENT OF FINANCE
CONTRACT ADMINISTRATION AND COMPLIANCE OFFICE
INSTRUCTIONS FOR COMPLETING PAYROLL FORM, WH-347**

General: The use of WH-347, payroll form, is not mandatory. This form has been made available for the convenience of contractors and subcontractors required to submit weekly payrolls. Properly filled out, this form will satisfy the requirements of the City of Rochester for submission of certified payrolls.

This form meets the need to report the payment or provision of fringe benefits. The contractor is required to pay not less than fringe benefits as predetermined by the Department of Labor, in addition to payment of not less than the predetermined wage rates. The contractor's obligation to pay fringe benefits may be met by payment of the fringes to the various plans, funds, or programs; by making these payments to the employees in lieu of fringes, or by a combination of the two methods.

This payroll provides for the contractor's showing on the face of the payroll all monies paid to the employees, whether as basic rates or as money in lieu of fringes, and provides for the contractors' representation in the statement of compliance on the rear of the payroll that he/she is paying to others fringes required by the contract and not paid in lieu of fringes. Detailed instructions concerning the preparation of the payroll follow:

Contractor or Subcontractor: Enter firm's name and check appropriate box.

Address: Enter firm's address.

Column 1 - Name and Address of Employee: The employee's full name, address and coded Social Security Number (last 4 digits or as follows: "xxx-xx-1234") must be shown on each weekly payroll submitted. This will enable the Compliance Office to speed the payment process.

Column 2 - Withholding Exemptions: This column is merely inserted for the employer's convenience and is not a requirement.

Column 3 - Work Classifications: List classification descriptive of work actually performed by employees. Consult classifications and wage schedule set forth in contract specifications. If additional classifications are deemed necessary, see Contracting Officer or Agency representative. Employee may be shown as having worked in more than one classification provided accurate breakdown of hours so worked is maintained and shown on submitted payroll by use of separate line entries.

Column 4 - Hours Worked: Enter as overtime hours all hours worked in excess of 8 hours per day and, if specified in the wage schedule, hours worked on Saturdays, Sundays, and/or holidays.

Column 5 - Total: Self-explanatory.

Column 6 - Rate of Pay, including Fringe Benefits: In straight time box, list actual hourly rate paid the employee for straight time worked plus any cash in lieu of fringes paid the employee. When recording the straight time hourly rate, any money paid in lieu of fringes may be shown separately from the basic rate, thus \$3.25/.40. This is of assistance in correctly computing overtime. See "Fringe Benefits" below. In overtime box, show overtime hourly rate paid, plus any money in lieu of fringes paid the employee. See "Fringe Benefits" below. Payment of not less than time and one-half the basic or regular rate paid is required for overtime. In addition to paying not less than the predetermined rate for the classification in which the employee works, the contractor shall pay to approved plans, funds, or programs, or shall pay to employees in lieu of fringe amounts predetermined as fringe benefits in the wage schedule made part of the contract. See "Fringe Benefits" below.

FRINGE BENEFITS - Contractors who pay all required fringe benefits: A contractor who pays fringe benefits to approved plans, funds or programs in amounts not less than were determined in the applicable wage

schedule of the Department of Labor shall continue to show on the face of the payroll the basic such hourly rate and overtime rate paid to his/her employees, just as he/she has always done. Such a contractor shall check paragraph 4(a) of the statement on the reverse of the payroll to indicate that he/she is also paying to approved plans, funds, or programs not less than the amount predetermined as fringe benefits for each craft. Any exceptions shall be noted in Section 4(c).

Contractors who pay no fringe benefits: A contractor who pays no fringe benefits shall pay to the employee, and insert in the straight time hourly rate column of the payroll, an amount not less than the predetermined rate for each classification plus the amount of fringe benefits determined for each classification in the applicable wage schedule. Inasmuch as it normally is not necessary to pay overtime on cash paid in lieu of fringes, the overtime rate shall be not less than the sum of the basic predetermined rate, plus the premium on the basic or regular rate, plus the required payments in lieu of fringes at the straight time rate. In addition, the contractor shall check paragraph 4(b) of the statement on the reverse of the payroll to indicate that he/she is paying fringe benefits in cash directly to his/her employees. Any exceptions shall be noted in Section 4(c).

Use of Section 4(c), Exceptions:

Any contractor who is making payment to approved plans, funds, or programs in amount less than the wage schedule requires is obliged to pay the deficiency directly to the employees in lieu of fringes. Any exceptions to Section 4(a) or 4(b), whichever the contractor may check, shall be entered in Section 4(c). Enter in the Exception column the craft, and enter in the Explanation column the hourly amount paid the employee in lieu of fringes and the hourly amount paid to plans, funds, or programs, as fringes. The contractor shall pay, and shall show that he/she is paying to each such employee for all hours (unless otherwise provided by applicable determination) worked on the City of Rochester project an amount not less than the predetermined rate plus money in lieu of fringes as shown in Section 4(c). The rate paid and amount paid in lieu of fringe benefits per hour should be entered in column 6 on the payroll. See paragraph on "Contractors who pay no fringe benefits" for computation of overtime rate.

Column 7 - Gross Amount Earned: Enter gross amount earned on this project. If part of the employee's weekly wage was earned on projects other than the project described on this payroll, enter in column 7 first the amount earned on the City of Rochester project and then the gross amount earned during the week on all projects, thus \$63.00/120.00.

Column 9 - Net Wages Paid for Week: Self - explanatory.

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

Statement Required: While this form need not be notarized, the statement on the back of the payroll is subject to penalties provided by law, namely, possible imprisonment, fine, or both. Accordingly, the party signing this required statement should have knowledge of the facts represented as true.

Space has been provided between items (1) and (2) of the statement for describing any deductions made. If all deductions made are adequately described in the "Deductions" column above, state "See Deductions column in this payroll." See paragraph entitled "FRINGE BENEFITS" above for instructions concerning filling out paragraph 4 of the statement.

Form WH-347, Instr.