



Instructions for Completing Certified Payroll (WH-141)

General: Properly filled out, Form WH-141 will satisfy the requirements of ORS 658.440(1)(i), which requires the submission of certified payrolls by construction, farm and forest labor contractors. Contractors are not required to use this form in reporting their payroll, however, the contractor must provide all of the information contained in the form, and the certified statement on the back of the form must be signed and submitted with the contractor's payroll. The certified statement required to be signed certifies the accuracy of the information reported on the payroll, including representations pertaining to the provision of fringe benefits to employees.

The first report is due no later than 35 days from the time the contractor begins work on each contract and must include whatever payrolls the contractor has paid out at the time of the report. The second report is due no later than 35 days following the end of the first 35-day period on each contract, with subsequent payroll reports due at successive 35-day intervals, e.g., 35 days, 70 days, 105 days, 140 days, etc. from the time the contractor begins work on the contract and must include whatever payrolls have been issued as of the time of the report.

Contractors who have recruited, solicited or supplied workers from the state of Oregon on forestation/reforestation contracts located outside the State of Oregon must also file certified payroll reports. Detailed instructions concerning the preparation of the payroll follow:

Name of Contractor: Fill in the name of the contractor as it appears on the Oregon labor contractor license.

Address: Fill in the contractor's address.

Payroll Period: Enter the period of time covered by the payroll. Each report may include more than one payroll period (e.g. if you pay weekly, you may include 4 payrolls on one report.)

Work Done on Land Owned by: Check applicable line indicating land ownership where work was performed.

Location: Enter the location where work was performed (i.e., Mt. Hood National Forest, Medford District, Bureau of Land Management, etc.).

Contract Number: Enter the contract number if the contract is with the United States Forest Service, Bureau of Land Management, or Oregon State Forestry Department.

Column 1 - Name and Address of Employee: Enter the employee's full name on each payroll submitted. The employee's address must also be shown on the payroll covering the **first** pay period during which the employee is reported.

Column 2 - Work Classifications: For federal contracts, list the classification descriptive of the work actually performed by each employee. Consult the classifications and minimum wage schedule set forth in the contract specifications. Employees may be shown as having worked in more than one classification, provided an accurate breakdown of hours worked in each classification is maintained and shown on the payroll submitted by use of separate line entries.

Column 3 - Rate of Pay, Including Fringe Benefits: On the straight time (ST) line, enter the actual hourly rate paid to the employee for straight time hours worked. On the overtime (OT) line, show the overtime hourly rate paid, which should be one and one half times the straight time rate. If fringe benefits are being paid in cash directly to the employee and not to an approved plan, fund, or program, the rate paid should be listed on the fringe benefit line.

Fringe Benefits - Contractors who pay required fringe benefits to a third party: A contractor who pays fringe

benefits **to approved plans, funds, or programs** on federal contracts shall show on the face of the payroll the basic cash hourly rate and overtime rate paid to his/her employees and check paragraph 3(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 in the applicable federal wage determination for each craft. Any exceptions shall be noted in Section 3(c). Fringe benefit amounts paid in cash to the worker should be calculated and paid for each hour worked (up to a maximum of 40 hours).

Contractors who pay fringe benefits in cash: On federal contracts, a contractor who pays no fringe benefits to an approved plan, fund, or program must pay to the employee, and include in the Rate of Pay 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 decision. It is not necessary to pay time and one half the cash paid in lieu of fringes for overtime hours worked. In addition, the contractor shall check paragraph 3(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 3(c).

Use of Section 3(c), Exceptions: Any exceptions to either Section 3(a) or 3(b) shall be entered in Section 3(c). Enter in the "Exception" column the craft, and enter in the "Explanation" column the hourly amount paid to plans, funds, or programs as fringes.

Column 4 - Hours Worked: List the total number of straight time (ST) and overtime (OT) hours worked during the period even if the employee is paid on a piece rate. The total hours worked must be listed in this column.

Column 5 - Total Pieces (if applicable): List the total pieces produced if the employee is paid a piece rate.

Column 6 - Equipment Rental: The hourly rate paid to the employee for use of his/her own equipment should be entered in this column and included in the gross amount paid column (Column 7).

Column 7 - Gross Amount: Enter the gross amount earned and paid during the pay period.

Column 8 - Withholding Taxes: The total of all payroll taxes that are withheld should be entered in this column. This includes federal withholding, social security, Medicare, state withholding, and the employee's share of workers comp.

Column 9 - Other: Itemize all deductions other than taxes that have been withheld from an employee's check, including such items as advances on wages, motel costs, etc. List each item separately.

Column 10 - Net Wages Paid for Week: Enter the total net wages paid to the employee (Column 7 minus amounts shown in Columns 8 and 9).

Certified Statement: This form need not be notarized; however, the party signing this required statement should have knowledge of the facts represented as true. Failure to provide certified true copies of payroll records is a violation of ORS 658.440(1)(i), and civil penalties of up to \$2,000 may be assessed for each violation (ORS 658.453(1)(c)).

Wage and Hour Division -
Labor Contracting Unit
BUREAU OF LABOR AND INDUSTRIES
3865 Wolverine St NE; E -1
Salem, OR 97305-1268
(503) 373-1463