



BUREAU OF LABOR & INDUSTRIES, PREVAILING WAGE RATE UNIT

INSTRUCTIONS FOR COMPLETING THE PREVAILING WAGE RATE PAYROLL/CERTIFIED STATEMENT FORM (WH-38)

The Payroll/Certified Statement form (WH-38) may be used by contractors for reporting their payroll as required by ORS 279C.845 on public works projects subject to the Prevailing Wage Rate (PWR) Law.

On projects subject to both Oregon's Prevailing Wage Rate law and the federal Davis-Bacon Act, contractors may use the U.S. Department of Labor's updated Weekly Certified Payroll Form (WH-347) and the Bureau of Labor & Industries' (BOLI's) Supplemental Statement (WH-38F) to be compliant with the payroll reporting requirements required in ORS 279C.845.

Contractors are not required to use the WH-38 form in reporting their payroll; however, the contractor must provide all of the information contained in the form, including the certified statement on the second page. The contractor must sign the certified statement, certifying the accuracy of the information reported on the payroll, including representations pertaining to the provision of fringe benefits to employees by third parties, and submit it with each weekly payroll report. Detailed instructions concerning the preparation of the form follow:

Complete all applicable sections of the top third of the form. Be sure to enter the date the contract was first advertised for bid. If you are not sure of this date, contact the public agency (owner) associated with the project. The "Week #" is optional and represents the number of weeks the contractor performed work on the project.

Column 1 – NAME AND ADDRESS: Include the employee's full name on each payroll submitted. The employee's address must be included on the first payroll submitted for that employee. The address need not be shown on subsequent payrolls submitted unless the address changes.

Column 2 – CLASSIFICATION: For assistance in determining the correct classification, use the Bureau of Labor & Industries' (BOLI's) publication *Definitions of Covered Occupations for Public Works Contracts in Oregon*. On the WH-38, list the classification that is most descriptive of the work actually performed by the employee. Give the group number for those classifications that include such information.

Indicate which workers are apprentices, if any. Include their classification and group number (if applicable), their current percentage, and the name of the supervising journey worker.

If an employee works in more than one classification, use the highest rate for all hours worked, or use separate line entries to show hours worked and hourly rates for each classification.

For projects that request apprentice and workforce demographic reporting, use Columns 2 and 2a on the Enhanced Payroll and Certified Statement form (WH-38E) to report this information.

Column 3 – DAY AND DATE: Enter the day of the week (for example, M, T, W, Th, F, Sa, and Su) in the top row of boxes, and the corresponding date below.

HOURS WORKED EACH DAY: Enter the total number of straight time hours worked in the row marked "ST." Generally, hours worked over eight (8) in a day or work performed on Saturdays, Sundays, and legal holidays should be entered as overtime ("OT") hours worked. Contractors who have adopted and followed a written work schedule of four consecutive ten-hour days (Monday through Thursday or Tuesday through Friday) may enter hours worked over ten (10) in a day as overtime hours. For more information on overtime requirements, see the Contractor Responsibilities section of OR L&I's publication, "[*Prevailing Wage Rate Laws*](#)."

Check the correct work schedule box to indicate the employee's weekly work schedule: 5/8 or 4/10. Enter the employee's regular hourly schedule for the week being reported next to the "Reg. Hrly. Schd: _____ to _____." For example: 7:00 a.m. to 4:30 p.m.

Column 4 – TOTAL HOURS: Enter separately the total number of straight time and overtime hours worked by the employee (in each classification, if applicable) on the PWR project during the week. Enter the total number

of straight time hours worked in the lower box ("ST"); enter the total number of overtime hours worked in the top box ("OT").

Column 5 – HOURLY BASE RATE: Enter the hourly base rate (plus zone pay and premium pay, if any) and the hourly overtime rate (plus zone pay and premium pay, if any) paid to the employee in the appropriate straight time and overtime boxes. (Payment of not less than one and one-half times the base rate of pay, including zone and premium pay, but not including fringe benefits, is required to be paid for overtime hours pursuant to ORS 279C.540). Generally, use the appropriate prevailing wage rates in effect at the time the project was first advertised for bid by the public agency. If this date is not known, or if the project was not advertised for bid, contact the public agency (owner) associated with the project for assistance with applicable rates.

Column 6 – HOURLY FRINGE BENEFIT AMOUNT PAID AS WAGES TO THE EMPLOYEE: Enter hourly fringe benefit amounts paid directly to the employee as wages. (For overtime hours worked, it is not necessary to pay time and one-half for the fringe benefit portion of the prevailing wage rate.)

Column 7 – GROSS AMOUNT EARNED: Enter the gross amount earned for work on the PWR project during the week. If part of the employee's wages for the pay period were earned on projects other than the project described on the WH-38, or if the employee is paid less often than on a weekly basis, enter in the top portion of column 7 the gross amount earned on the PWR project for the week, then enter in the bottom portion of column 7 the total gross amount earned for the pay period. For example: \$567.84 / \$1,267.27.

Column 8 – ITEMIZED DEDUCTIONS, FICA, FED, STATE, ETC.: Enter the total deductions withheld from wages for the pay period. All deductions must be in accordance with the provisions of ORS 652.610.

Column 9 – NET WAGES PAID: Enter the total amount of net wages paid to the employee for the pay period. Calculate this figure by subtracting the total deductions reported in Column 8 from the gross amount of wages for the pay period reported in the bottom portion of Column 7.

Column 10 – HOURLY FRINGE BENEFITS PAID TO BENEFIT PARTY, PLAN, FUND OR PROGRAM: Enter the hourly amount of fringe benefits paid to each individually approved party, plan, fund, or program, for each employee. List these amounts separately on the lines provided. Any contractor who is making payments to approved parties, plans, funds or programs in amounts less than the required hourly fringe benefit is obligated to pay the difference directly to the employee as wages in lieu of fringe benefits, and to show that amount in Column 6 of this form. For information on how to calculate hourly fringe benefit credits, see Appendix A in OR L&I's publication, "Prevailing Wage Rate Laws."

Column 11 – NAME OF BENEFIT PARTY, PLAN, FUND OR PROGRAM: Enter the name of the party, plan, fund, or program that corresponds to the amount paid as an hourly fringe benefit in Column 10.

CALCULATION CHECK

In order to determine whether the wages and fringe benefits paid are sufficient to meet prevailing wage rate requirements, perform the following check:

1. For each classification listed in column 2, compute the sum of:
 - a) the hourly base rate of pay shown in Column 5,
 - b) the hourly fringe benefit amount paid as wages to employee shown in Column 6, and
 - c) the hourly fringe benefits paid to benefit party, plan, fund or program shown in Column 10.
2. This sum must equal or exceed the total of the hourly base rate (including zone pay) and the hourly fringe benefit rate for that classification as listed in the appropriate issue of OR L&I's publication, Prevailing Wage Rates for Public Works Contracts in Oregon.

IF YOU HAVE QUESTIONS REGARDING COMPLETION OF THIS FORM, CONTACT BOLI's THE PREVAILING WAGE RATE UNIT AT pwr.email@boli.oregon.gov.

NOTE: PAYROLL/CERTIFIED STATEMENTS ARE ONLY REQUIRED TO BE SUBMITTED TO THE PUBLIC AGENCY ASSOCIATED WITH THE PROJECT.

CERTIFIED PAYROLL AND OTHER FORMS ARE AVAILABLE ON OUR WEBSITE:
WWW.OREGON.GOV/BOLI