



## Construction Payroll Checklist

This checklist helps construction companies manage payroll compliance, including prevailing wage, certified payroll reports, and union deductions.

## Step 1 – Confirm Worker Classification

- Verify employee vs. contractor status.
- Ensure correct job classification for prevailing wage projects.
- Maintain signed contracts and agreements for all workers.

## Step 2 – Apply Prevailing Wage Rules

- Review federal Davis-Bacon Act requirements for government projects.
- Follow state-specific prevailing wage laws.
- Document wage determinations by job role and location.

## Step 3 – Track Time Accurately

- Maintain daily timecards for each worker.
- Track hours by **job site** and **project code**.
- Record overtime and double-time separately.

## Step 4 – Prepare Certified Payroll Reports

- Complete **Form WH-347** (federal certified payroll report).
- Submit certified payroll weekly for government contracts.
- Retain signed statements of compliance for each report.

## Step 5 – Manage Union & Benefit Deductions

- Deduct and remit union dues where applicable.
- Track contributions to pension, health, and training funds.
- Maintain records of all deductions and employer contributions.

## Step 6 – File Taxes & Retain Records

- File federal and state payroll taxes (941, 940, SUI/SUTA).
- Keep payroll records for at least **4 years**.
- Store certified payroll reports for **3 years** minimum.

**Tip:** Certified payroll is mandatory for most government-funded construction projects — review requirements before each new contract.