

PAYROLL INSTRUCTIONS – SIDE A*

1. **Name of Contractor or Subcontractor:** Provide your firm's complete name.
2. **Address:** Provide your firm's address.
3. **Payroll Number:** Starting with "1," number your payrolls sequentially.
4. **For week ending:** Provide the date reflecting the last day of the weekly pay period covered.
5. **Project and Location:** Fill in complete Name and Job Location. For projects where more than one county applies, provide the name of the county where work was performed.
6. **Project or Contractor number:** Use the 5 to 7 character alpha-numeric "State" number assigned to your contract.
7. **Column 1- Employee Name and last 4 digits of employee Social Security Number:** The employee's full name and last 4 digits of the social security number must be shown on each weekly payroll submitted.
8. **Column 2-** This column is merely inserted for the employer's convenience, and it is not a requirement of regulations.
9. **Column 3 - Work Classifications:** List classification descriptive of work actually performed by employees. If the Work Classification is not listed on the Wage Decision/Schedule of your contract, a "Request for Additional Work Classification" must be submitted to the NH DOT Office of Federal Compliance. Sample was provided in Pre-Con folder.
10. **Column 4 - Hours worked:** State only the hours worked on this Federal project. Fill-in the day/date at the heading of each sub-column. List all regular hours (<40) on the "ST" line and all hours in excess of 40 on the "OT" line.
11. **Column 5 - Total:** List the total of all "ST" and "OT" hours listed.
12. **Column 6 - Rate of Pay, including Fringe Benefits:** On the line designated "ST," list actual cash hourly rate paid the employee for straight time worked. On the line designated "OT," show overtime hourly rate paid. The overtime rate shall be not less than the sum of the base rate, plus the half time premium on the base rate, plus the required fringes at the straight time rate: **(Base rate X 1.5) + fringe amount = minimum overtime rate**
13. **Column 7 - Gross Amount Earned:** Enter gross amount earned on this project. Contractors may elect to split this box by placing the gross amount earned for hours worked on this project in the upper half, and gross amount earned including work on all other projects in the lower half.
14. **Column 8 - Deductions:** Five columns are provided for showing deductions made. If more than five deductions should be involved, use the fifth (5th) column "Other" to show the balance of all other deductions; show the total of all deductions under "Total Deductions" column; on the certification page (Side B), describe the deductions contained in the "Other" column. Deductions shown can be based on the gross amount earned on all projects for the same pay period as shown in the lower half of column (7).
15. **Column 9 - Net Wages Paid for Week:** (Total Deductions – Gross Amount Earned from column (7))

For additional assistance in completing SIDE A of the payroll, please contact:

Office of Federal Compliance
laborcompliance@dot.nh.gov

A computer-generated payroll format that contains the same information as specified above may be used.

PAYROLL INSTRUCTIONS - Side B

Item (1) – Enter the Contractor’s information and payroll beginning and ending period. On the three (3) blank lines below this information, **specify the deductions** taken from employees that were entered in the “Other Deductions” column on SIDE A of the Payroll.

Item (4):

Box (4)(a) – Check this box only if your company is providing the majority of employees listed fringe benefits through approved plans, funds, or programs in amounts not less than were determined in the applicable Wage Schedule/Decision. A Fringe Benefit Breakout sheet must be provided for each worker who is being paid a cash amount less than the predetermined base rate plus the corresponding fringe rate specified in the applicable Wage Schedule/Decision. A “sample” Fringe Benefit Breakout sheet was provided in the Pre-con folder. You can also obtain this form through our website at:

<http://www.nh.gov/dot/bureaus/construction/laborcompliance/forms.htm>

All other workers, as an exception to receiving fringe benefits, must be paid the cash amount not less than the predetermined base rate plus the corresponding fringe rate specified in the applicable Wage Schedule/Decision. If you have a worker(s) who fall into this category, also check box (4)(c) and enter, “See Side A of Payroll” in the “Remarks” section of the table.

Box (4)(b) – Check this box only if your company is paying the majority of the employees listed *cash in lieu of fringe benefits*. A contractor who offers no fringe benefits shall pay each worker an amount not less than the predetermined base rate plus the corresponding fringe rate specified in the applicable Wage Schedule/Decision.

The overtime rate shall be not less than the sum of the base rate, plus the half time premium on the base rate, plus the required cash in lieu of fringes at the straight time rate: **(Base rate x 1.5) + hourly fringe = minimum overtime rate**

All other workers, as an exception to being paid cash in lieu of fringe benefits, must be paid fringe benefits through approved plans, funds, or programs in amounts not less than were determined in the applicable Wage Schedule/Decision.

If you have a worker(s) who falls into this category, also check box (4)(c) and enter, “See attached Fringe Benefit Breakout(s)” in the “Remarks” section of the table. A Fringe Benefit Breakout sheet must be provided for each worker who is being paid a cash amount less than the predetermined base rate plus the fringe rate determined for each classification. **Use of Section 4(c), Exceptions:** Already explained in the above examples. Comments provided in this box correspond to the exceptions of either 4(a) or 4(b).

For additional assistance in completing SIDE B of the payroll or information regarding allowable fringe benefit credits, please contact:

Office of Federal Compliance
laborcompliance@dot.nh.gov