



NEW MEXICO DEPARTMENT OF TRANSPORTATION
CONTRACTORS AND SUBCONTRACTORS PAYROLL CHECKLIST

Form No. A-1102
Rev. 3/2016
CCRB

Project No.: _____ Date Checked: _____
Control No.: _____ Payroll Week Ending Date: _____
Contractor or Subcontractor: _____

Payroll No: _____ YES NO

Preamble Question: Was this a performing week for the contractor/subcontractor?
(If the answer is "NO", proceed to the signature line. Your signature certifies the payroll was submitted into LCPtracker as a non-performing week.)

- 1. Is payroll submitted in LCPtracker? (Required if Federal-aid project)
OR, is the hard copy submitted to the Project Office? (Required if 100% State project)
2. Is the employee's full name, Employee ID, gender and ethnicity shown on the payroll?
3. Are classifications in accordance with the wage decision?

NOTE: Did an employee(s) working for this contractor/subcontractor work more than 40 hours? (If the answer is "NO", skip question 4)

- 4. Did the employee(s) working over 40 hours in the pay week get paid overtime?
5. Are wage and fringe rates not less than those shown on wage decision?
6. Are all deductions and net wages shown?
7. Are the fringe benefit deductions shown on the payroll consistent with what is checked on the fringe benefits section of the Payroll Statement of Compliance?
8. Does payroll have the required certification?
9. Does payroll have statement of anti-kickback compliance?

NOTE: Are any Apprentices/Trainees working for this contractor/subcontractor on this project? (If the answer is "NO", skip questions 10 and 11)

- 10. Are Apprentices/Trainees in an approved program and is classification shown?
11. Are Apprentice/Trainee to workforce ratio satisfactory?

If you answered "NO" to any of questions 2 through 11, you must take action as stated in the Civil Rights/EEO Field Procedures Manual, current edition. This checklist is to be filled out on each payroll and filed in the project EEO File (Tab 9/10).

COMMENTS AND ACTION TAKEN, if any:

[Empty rectangular box for comments and action taken]

Checked by: _____
Signature

NOTE: Under NO CIRCUMSTANCE should any hardcopy payroll be returned to a contractor for corrections. Any corrections must be made on a supplemental payroll prepared and submitted with the certification and statement, in the same manner as the original payroll.

Department Form A-1102 Frequently Asked Questions (FRQ) and Answers (ANS)

FHWA 1273 IV.3 Payrolls and Basic Records: “Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b) (2) (B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid;” “The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5 (a) (3) (i), except that full social security numbers and home addresses shall not be included on weekly transmittals.”

FRQ: What should be done if the certified payroll includes full Social Security Numbers and home addresses on their weekly certified payroll?

ANS: The payroll must be rejected and the Project Office personnel should immediately contact their CCRB LCPtracker analyst.

FRQ: Do Social Security and Medicare deductions have to be listed separately in LCPtracker?

ANS: Although LCPtracker has a column for reporting each tax separately, given the fact that the USDOL form and the IRS FICA definition both indicate that the tax deductions may be combined, NMDOT will not require that contractors display the Social Security and Medicare deductions separately on their certified payrolls in LCPtracker.

FRQ: Do deductions listed in the “OTHER” deductions column in LCPtracker need to be specifically defined?

ANS: As part of the certified payroll review, NMDOT Project Office personnel must ensure that if there is an amount in the “OTHER” deductions column, there is also a corresponding “Other Deductions Note” provided by the contractor. Some “Other” deductions, such as medical, dental, 401k, a loan, child support, etc., are legitimate. However, certain deductions like company mandated uniforms that the employee must pay for are not allowed if the deduction reduces the employee’s pay below the prevailing wage. If there are any questions as to the legality of the “Other” deductions, please contact the CR/EEO Section of CCRB for guidance.

FRQ: What should be done if the certified payroll includes Owner-Operator for equipment other than trucks, i.e. bulldozers, scrapers, backhoes, etc.?

ANS: The payroll must be rejected. This position does not pertain to Owner-Operators of other equipment such as bulldozers, scrapers, backhoes, cranes, drilling rigs, welding machines, and the like. Moreover, employees hired by owner-operators are subject to Davis Bacon and Related Acts (DBRA) in the usual manner.

FRQ: When the certified payroll indicates that the paid individual is an Owner-Operator what must be included in the certified payroll?

ANS: The federal rule requires only that the Owner-Operator’s name and the notation that he/she is an Owner-Operator shall be entered on the certified payroll, however LCPtracker software requires additional information in order to submit the certified payroll such as ethnic group, gender, work classification, and hours worked. Deductions and amounts earned are not required but can be entered on the certified payroll.