

- (c) **Recordkeeping for prevailing wage requirements.** In addition to payroll records otherwise maintained by the taxpayer, records sufficient to demonstrate compliance with the applicable prevailing wage requirements in section 45(b)(7) and §1.45-7 may include Forms WH-347 completed fully and correctly with information for each laborer and mechanic (including each qualified apprentice) employed by the taxpayer, a contractor, or subcontractor with respect to each qualified facility. Records sufficient to demonstrate compliance with the applicable prevailing wage requirements in section 45(b)(7) and §1.45-7 may also include the following other documents and records with respect to each qualified facility:
- (1). Identifying information for each laborer and mechanic who worked on the construction, alteration, or repair of the qualified facility, including the name, the last four digits of a social security or tax identification number, address, telephone number, and email address;
 - (2). The location and type of construction of the qualified facility;
 - (3). The labor classification(s) the taxpayer applied to each laborer and mechanic for determining the prevailing wage rate and documentation supporting the applicable classification, including the applicable wage determination and copies of executed contracts for construction, alteration, or repair of the qualified facility with any contractor or subcontractor;
 - (4). The hourly rate(s) of wages paid (including rates of contributions or costs for bona fide fringe benefits or cash equivalents thereof) for each applicable labor classification described in paragraph (c)(3) of this section;
 - (5). Records to support any contribution irrevocably made on behalf of each laborer or mechanic to a trustee or other third person pursuant to a bona fide fringe benefit program, and the rate of costs that were reasonably anticipated in providing bona fide fringe benefits to laborers and mechanics pursuant to an enforceable commitment to carry out a plan or program described in 40 U.S.C. 3141(2)(B), including records demonstrating that the enforceable commitment was provided in writing to the laborers and mechanics affected;
 - (6). The total number of hours worked by each laborer and mechanic per pay period;
 - (7). The total wages paid to each laborer and mechanic for each pay period (including identifying any deductions from wages);
 - (8). Records to support wages paid to any qualified apprentices at less than the applicable prevailing wage rates, including records reflecting an individual's participation in a

registered apprenticeship program and the applicable wage rates and apprentice-to-journeyworker ratios prescribed by the registered apprenticeship program;

- (9). The amount and timing of any correction and penalty payments and documentation reflecting the calculation of the correction and penalty payments, including records to demonstrate eligibility for the penalty waiver in §1.45-7(c)(6);
- (10). Records to document any failures to pay prevailing wages and the actions taken to prevent, mitigate, or remedy the failure (for example, records demonstrating that the taxpayer (or an independent third party engaged by the taxpayer) regularly reviewed payroll practices, included requirements to pay prevailing wages in contracts with contractors, and posted prevailing wage rates in a prominent place on the job site); and
- (11). Records related to any complaints received by the taxpayer, contractor, or subcontractor that the taxpayer, contractor, or subcontractor was paying wages less than the applicable prevailing wage rate for work performed by laborers and mechanics with respect to the qualified facility.

(d) **Recordkeeping for apprenticeship requirements.** Records sufficient to demonstrate compliance with the applicable apprenticeship requirements in section 45(b)(8) and §1.45-8 may include the following information with respect to each qualified facility:

- (1). Any written requests for the employment of qualified apprentices from registered apprenticeship programs, including any contacts with the U.S. Department of Labor's Office of Apprenticeship or a State apprenticeship agency regarding requests for qualified apprentices from registered apprenticeship programs;
- (2). Any agreements entered into with registered apprenticeship programs with respect to the construction, alteration, or repair of the facility;
- (3). Documents reflecting the standards and requirements of all registered apprenticeship programs from which taxpayers, contractors, or subcontractors employed qualified apprentices with respect to the construction, alteration, or repair of the facility (including the applicable ratio requirement prescribed by each registered apprenticeship program);
- (4). The total number of labor hours worked with respect to the construction, alteration, or repair of the qualified facility, including and identifying hours worked by each qualified apprentice;
- (5). Records reflecting the daily ratio of apprentices to journeyworkers;

- (6). Records demonstrating compliance with the Good Faith Effort Exception in §1.45-8(f)(1) (including requests for qualified apprentices, correspondence with registered apprenticeship programs, and denials of requests);
- (7). The amount and timing of any penalty payments and documentation reflecting the calculation of the penalty payments;
- (8). Records to document any failures to satisfy the apprenticeship requirements under section 45(b)(8) and §1.45-8 and the actions taken to prevent, mitigate, or remedy the failure; and
- (9). Records related to any complaints received by the taxpayer, contractor, or subcontractor that the taxpayer, contractor, or subcontractor was not satisfying the apprenticeship requirements under section 45(b)(8) and §1.45-8.