

2026 CERTIFIED PAYROLL COMPLIANCE CHECKLIST

FOR CONTRACTORS IN NEW YORK, NEW JERSEY + PENNSYLVANIA



BEFORE YOU START ANY PUBLIC WORKS PROJECT

- ☐ Verify project requires certified payroll (federal/state/local funding?)
- ☐ Obtain current prevailing wage rates for each trade
- ☐ Confirm classification for each worker (trade + experience level)
- ☐ Set up certified payroll reporting system



EVERY PAYROLL PERIOD - REQUIRED DOCUMENTATION

- ☐ Employee information: Full name, address, SSN last 4 digits
- ☐ Work classification: Correct trade title + apprentice/journeyman status
- ☐ Hours worked: Daily breakdown (straight time + overtime)
- ☐ Wages paid: Base rate + fringe benefits itemized
- ☐ Deductions: All itemized with legal authorization
- ☐ Statement of Compliance: Signed by authorized company officer



NEW YORK SPECIFIC (2026 Updates)

- ☐ Updated prevailing wage schedules effective 1/1/2026
- ☐ Fringe benefit documentation (must show actual payments made)
- ☐ Apprentice ratios verified (can't exceed state limits)
- ☐ Weekly submission to contracting agency
- ☐ NEW: Electronic submission required for state projects over \$250K



NEW JERSEY SPECIFIC (2026 Updates)

- ☐ NJ Prevailing Wage Rate Act compliance
- ☐ NEW: Increased penalties (\$5,000 per violation - up from \$3,000)
- ☐ Contractor registration current with NJ DOL
- ☐ Weekly certified payroll due within 10 days of pay period end
- ☐ Public access posting requirements met



PENNSYLVANIA SPECIFIC (2026 Updates)

- ☐ PA Prevailing Wage Act compliance
- ☐ Fringe benefit records (cash or bona fide benefit plan)
- ☐ NEW: Enhanced audit triggers for projects over \$500K
- ☐ Apprentice paperwork filed with PA Department of Labor
- ☐ Submission timeline: 10 days after pay period close



RED FLAGS THAT TRIGGER DOL AUDITS

- ☐ Misclassified workers (laborers coded as skilled trades)
- ☐ Missing or incomplete fringe benefit documentation
- ☐ Overtime miscalculations
- ☐ Late submissions (automatic audit trigger in NJ)
- ☐ Inconsistent worker classifications across pay periods
- ☐ Fringe benefits paid as cash without proper documentation

PENALTY EXPOSURE - WHAT NON-COMPLIANCE COSTS

Violation Type	NY Penalty	NJ Penalty	PA Penalty
Late/Missing Report	\$500/day	\$5,000/report	\$1,000/violation
Misclassification	Back wages + 25%	Back wages + damages	Back wages + interest
Fringe Benefit Error	Full back payment	Full back payment + \$5K	Full back payment
Willful Violation	Debarment 5 yrs	Debarment 3 yrs	Debarment 3 yrs



QUARTERLY REVIEW

- ☐ Audit all certified payroll submissions for accuracy
- ☐ Update prevailing wage rates (rates change quarterly in some areas)
- ☐ Review worker classifications (promotions = rate changes)
- ☐ Verify fringe benefit payments match certified reports



YEAR-END COMPLIANCE

- ☐ Reconcile all certified vs. regular payroll records
- ☐ Ensure W-2s match certified payroll totals
- ☐ Archive 5 years of certified payroll documentation
- ☐ Update internal processes based on 2026 regulatory changes