



Laborers' COMBINED FUNDS OF WESTERN PENNSYLVANIA

*Serving the Laborers' District Council of Western Pennsylvania
Pension Fund, Welfare Fund and other affiliated Funds*



12 EIGHTH STREET, SUITE 500 · PITTSBURGH PENNSYLVANIA 15222

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Payroll records necessary for the completion of the audit if you report under a Heavy & Highway contract:

- 1) Quarterly (PA-UC2S) and annual (W3 & W2S) payroll tax returns
- 2) Some type of payroll showing hours & gross wages for all laborers (weekly, monthly, yearly, etc.)
- 3) List of all employees who worked during the audit period identified by craft
- 4) Job information for all jobs worked during the audit period
 - A) Name of job
 - B) Location
 - C) Prime contractor
 - D) Bid date
 - E) Bid amount
 - F) If sub contractor, total bid amount of job
 - G) Prevailing wages (if applicable)
 - H) Funding (federal, state, or private)
 - I) Addendums (if applicable)
 - J) Certified payrolls and who were they filed with (if applicable)
 - K) Bonding company information
- 5) Certified payrolls or job payrolls for all jobs with prior fringe benefit rates
- 6) If a deficiency is disclosed, then certified payrolls or job payrolls for all jobs worked on during that time.

Payroll records necessary for the completion of the audit if you report under a Building contract:

- 1) Quarterly (PA-UC2S) and annual (W3 & W2S) payroll tax returns
- 2) Some type of payroll showing hours & gross wages for all laborers (weekly, monthly, yearly, etc.)
- 3) List of all employees who worked during the audit period identified by craft
- 4) If a deficiency is disclosed, then certified payrolls or job payrolls for all jobs worked on during that time. Also job information (as listed above) for all jobs where a deficiency is disclosed

If you report under a contract other than the Heavy & Highway or Building contracts, then you will be advised of the records necessary for the completion of the audit when we schedule the payroll audit.

For calls made in Pennsylvania but Outside Metropolitan Pittsburgh, Use Toll Free Number: 1800-242-2538

FAX NUMBERS: Benefits Dept.-1-412-263-2813 · Reports Dept. – 1-412-263-2825 · Administrative Dept. – 1-412-263-2084