

**GENERAL  
OVERVIEW OF NRS  
338  
FOR PRIME  
CONTRACTORS &  
SUB-CONTRACTORS**



# AGENDA

- **CPR Compliance**
- **Prevailing Wage Rates**
- **Overtime Calculation**
- **Shift Work/Premium Pay**
- **Fringe Benefits**
- **Complaints**
- **Forfeitures, Penalties, & Damages**
- **Apprentice Utilization Act**
- **Survey**
- **AB 502 Changes**
- **Helpful Reminders & Tips**
- **Helpful Tools**
- **Payroll Records**
- **Questions**



# CPR Submission

**NRS 338.070(6)** the records maintained pursuant to subsection 5 must be open at all reasonable hours to the inspection of the public body awarding the contract. The **contractor** engaged on the public work or **subcontractor** engaged on the public work **shall ensure** that a copy of **each record for each calendar month** is received by the **public body** awarding the contract **no later than 15 days after the end of the month**. The copy of the record maintained pursuant to paragraph (a) of subsection 5 must be open to public inspection as provided in NRS 239.010. The copy of the record maintained pursuant to paragraph (b) of subsection 5 is confidential and not open to public inspection. The records in the possession of the public body awarding the contract may be discarded by the public body 2 years after final payment is made by the public body for the public work. The labor commissioner shall adopt regulations authorizing and prescribing the procedures for the electronic filing of the copies of the records required to be provided monthly by a contractor or subcontractor to a public body pursuant to this subsection.

STATE OF NEVADA



OFFICE OF THE LABOR COMMISSIONER  
www.labor.nv.gov

WEEKLY WAGE AND HOUR REPORT OF PUBLIC WORK CONTRACTORS FOR THE PAYROLL PERIOD ENDING: \_\_\_\_\_  
Month and Day Year

Pursuant to Chapter 338 of Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC), respectively, the contractor and each subcontractor shall keep or cause to be kept an accurate record showing the name and the actual per diem, wages and benefits paid to each workman employed by him in connection with the public work. The contractor or subcontractor shall ensure that a copy of the record for each calendar month is received by the public body awarding the contract no later than 15 days after the end of the month.

Report #	<input type="checkbox"/> Regular Weekly Report	<input type="checkbox"/> Final Report for Project	Bid/Project #	PWP-
Project Title		Public Body Awarding Contract		
Prime Contractor Name & Address		License #		
Subcontractor Name & Address		License #		
Subcontractor Name & Address		License #		

Report Hours for Above Referenced Public Works Project Only (\*S = Standard Hours, O = Overtime Hours, D = Double Time Hours)

Employee Name & State/Jurisdiction that issued Identification	Work Classification	Hours Worked by Day							Total Hours for Week	Hourly Rate of Pay	Hourly Bona Fide Fringe Benefit Contribution					Gross Amount Earned for Week	Net Wage Paid For Week
		* S	M	T	W	T	F	S			H & W	Pen.	Vac.	App. Trg	Other		
		S															
		O															
		D															
		S															
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		S															
		O															
		D															

JLC Rev 8/2023

STATE OF NEVADA  
Office of the Labor Commissioner  
**STATEMENT OF COMPLIANCE**

In compliance with the provisions of Chapters 338 of NRS and NAC, respectively, I, as an officer, owner, or director of the undersigned contractor/subcontractor, hereby certify that this report is a true and accurate statement of the worker(s) per diem, wages, and benefits employed on this Public Works Project contract by the undersigned contractor/subcontractor for the following payroll period:

\_\_\_\_\_ to \_\_\_\_\_  
Month and Day Year Month and Day Year

I further certify:

- That no deductions have been made from the wages earned by any person so listed other than those permissible or required by law.
- That any apprentice listed herein is registered in a bona fide apprenticeship program.
- Check all that apply:

- The contractor or subcontractor is signatory to a Collective Bargaining Agreement (CBA) with some or all its employees and bona fide fringe benefits and/or contributions have or will be made not less than monthly in the name of the employee by the contractor or subcontractor as provided for in the CBA.
- Each employee listed that is not covered by a Collective Bargaining Agreement (CBA) has been paid the required applicable wages, plus the amount of bona fide fringe benefits listed not less than monthly by the contractor or subcontractor and the bona fide fringe benefit amounts have been annualized by the contractor or subcontractor.
- Each employee listed has been paid the required applicable wages per hour with no bona fide fringe benefit contributions paid by the contractor.

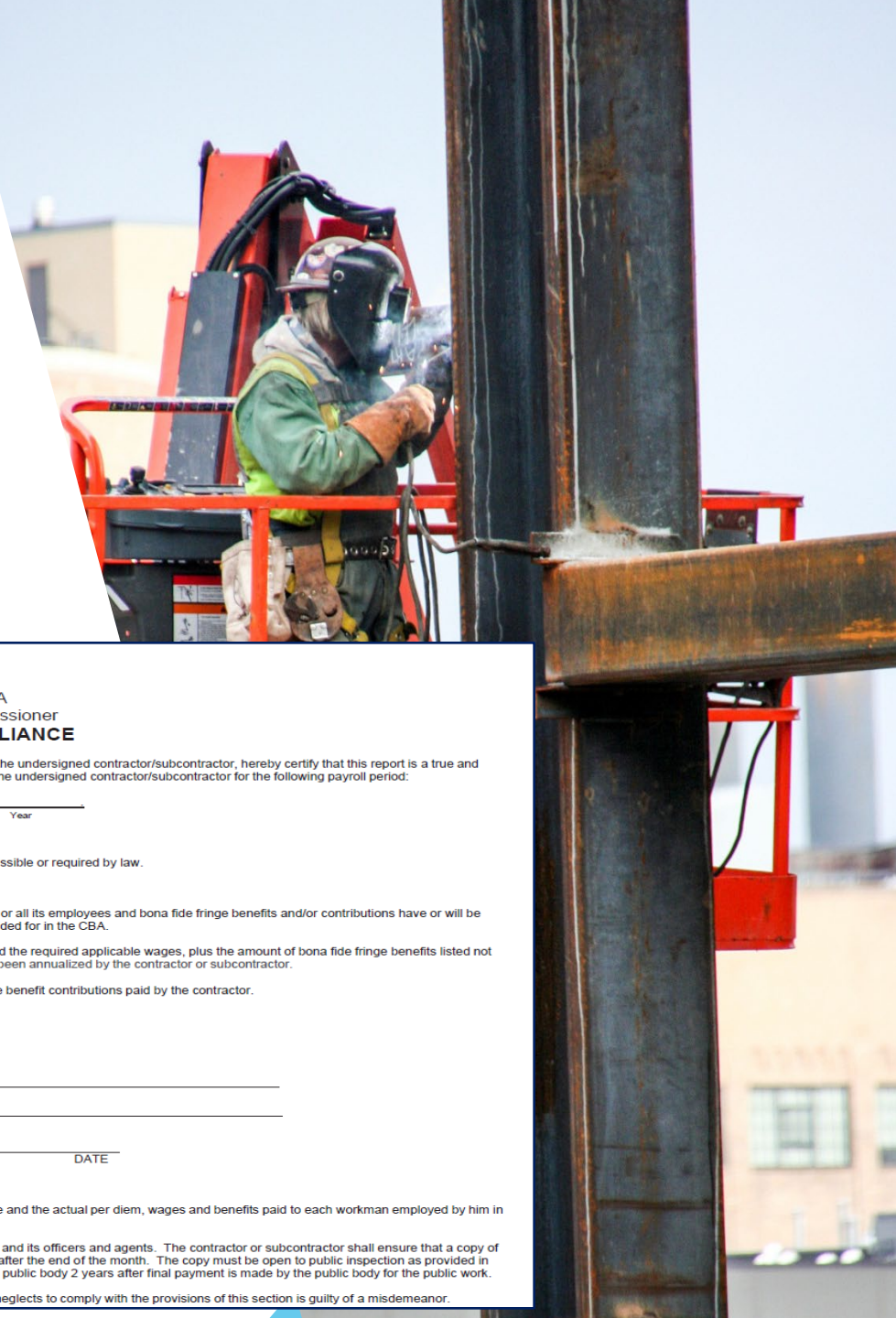
- Prime Contractor
- Subcontractor

Contractor Name: \_\_\_\_\_ Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

\_\_\_\_\_  
PRINTED NAME/TITLE SIGNATURE DATE

NRS 338.070:

- The contractor and each subcontractor shall keep or cause to be kept an accurate record showing the name and the actual per diem, wages and benefits paid to each workman employed by him in connection with the public work.
- The record must be open at all reasonable hours to the inspection of the public body awarding the contract, and its officers and agents. The contractor or subcontractor shall ensure that a copy of the record for each calendar month is received by the public body awarding the contract no later than 15 days after the end of the month. The copy must be open to public inspection as provided in NRS 239.010. The record in the possession of the public body awarding the contract may be discarded by the public body 2 years after final payment is made by the public body for the public work.
- Any contractor or subcontractor, or agent or representative thereof, performing work for a public work who neglects to comply with the provisions of this section is guilty of a misdemeanor.



# Things to Look for When Completing CPRs

## Are Hours & Wages Listed Correctly?

- Only include hours worked on the PW Project
- Are the wages listed equal to or above the PW rate listed in the Wage Determination for the Project?
- Overtime paid for over 8 hours a day & 40 hours a week?
- Gross wages for the week (Project only) if work on other projects, add two gross wages (Project/Week), so Net wage matches

## Did they work a 4/10?

- If not 4 days, 10-hour days, why? (provide explanation with the submission of your CPRs) (See 4/10 Advisory Opinions)

## Classified correctly?

- Do the crafts listed match the project work? (Review Job Descriptions in Posted Rates) (see AO regarding Multiple Job Classifications)

## Check Fringe Benefits-NRS 338.010(2), NRS 338.035

- Are they itemized, broken down hourly?
- Submit Fringe Benefit Statement (FBS) with the first CPR
- Are they paid to a 3<sup>rd</sup> party, plan, or fund in the name of the worker pursuant to NRS 338.010(2)?

## CPR Submission- NRS 338.070(6), NAC 338.094

- Submit by the 15<sup>th</sup> of the following month (April's CPRs are due May 15<sup>th</sup>)
- Are they complete? Make sure all information is completed on both pages
- Statement of Compliance signed?

## Requests for additional documentation from the contractor pursuant to NAC 338.094(4)

- An awarding body or the OLC can request copies of additional records to verify accuracy of the CPRs. This can include paystubs, timesheets, sign in sheets, etc.



## Information on Your Performing CPR:

- ▶ Complete all Project information on top of first page (including license #s)
- ▶ The name of the worker;
- ▶ The occupation of the worker (Craft from the Prevailing Wage Determination for the Project)
- ▶ The gender of the worker (If worker agrees, if not, note this on CPR)
- ▶ The ethnicity of the worker (If worker agrees, if not, note this on CPR)
- ▶ Identification (Drivers License/ID Card) (“NV/DL”)
- ▶ Hours, Wages, Fringe benefits (by hour) \*\*For PROJECT ONLY

### An additional accurate *record* showing (One per month):

- ▶ The name of the worker;
- ▶ Driver’s license number or identification card number
- ▶ State or other jurisdiction that issued the license or card

### Statement of Compliance:

- ▶ Week work performed
- ▶ #3-Certification to Fringe Benefits (\*\*If none, check box 3)
- ▶ Contractor Information (\*Helpful hint-add email address)
- ▶ Statement of Compliance MUST include NRS 338 reference

\*\*\*CPRs SHALL BE SUBMITTED TO THE AWARDING BODY BY THE 15<sup>TH</sup> OF THE FOLLOWING MONTH (i.e., October is due November 15<sup>th</sup>)

Some subs submit to the Prime Contractor; confirm with your Awarding body. \*\*Contractor and Sub-Contractor are responsible for their own reports being submitted timely)

# Non-Performance CPRS

## NAC 338.098

**NAC 338.098 Nonperformance payroll report: Submission in lieu of certified payroll report; final report. ([NRS 338.012](#), [338.070](#))**

1. If a contractor or subcontractor engaged on a public work does not employ any workers in any calendar month during which he or she is engaged on the public work, the contractor or subcontractor shall, in lieu of submitting a certified payroll report pursuant to subsection 6 of [NRS 338.070](#) for that month, submit to the awarding body a nonperformance payroll report certifying that the contractor or subcontractor did not employ any workers on the public work during that month. If a contractor or subcontractor employs any worker on the public work in any calendar month after the submission of a nonperformance payroll report, the contractor or subcontractor shall submit a certified payroll report for that month to the awarding body as required by [NRS 338.070](#) and [NAC 338.094](#).
2. A nonperformance payroll report must be completed on a form prescribed by the Labor Commissioner and must be submitted to the awarding body not later than 15 days after the end of a month in which the contractor or subcontractor did not employ any workers on the public work.
3. If a contractor or subcontractor engaged on a public work does not employ any workers for 3 consecutive calendar months on the public work, the Labor Commissioner or the awarding body may, as determined is in the best interest of the State, request that the contractor or subcontractor submit a final nonperformance payroll report or other documentation demonstrating that the contractor or subcontractor has completed all the work on the public work for which the contractor or subcontractor was engaged.
4. If the awarding body uses an electronic system for submission of payroll reports by contractors and subcontractors, the awarding body shall make the payroll reports and payroll records it has received pursuant to [NRS 338.070](#) and [NAC 338.092](#), [338.094](#) and [338.096](#) available electronically to the Labor Commissioner and the public as soon as practicable after they are received by the awarding body.

STATE OF NEVADA



OFFICE OF THE LABOR COMMISSIONER

<http://labor.nv.gov>

**NON-PERFORMANCE PAYROLL REPORT FOR PUBLIC WORKS PROJECTS**

Pursuant to Chapter 338 of the NRS and NAC, respectively, the contractor and each subcontractor shall keep or cause to be kept an accurate record showing the name and the actual per diem, wages and benefits paid to each workman employed by him in connection with the public work. The contractor or subcontractor shall ensure that a copy of the record for each calendar month is received by the public body awarding the contract no later than 15 days after the end of the month.

Report # \_\_\_\_\_ Regular Weekly Report \_\_\_\_\_ Final Report for Project \_\_\_\_\_

Bid/Project # \_\_\_\_\_ PWP- \_\_\_\_\_

Project Title \_\_\_\_\_

Prime Contractor Name \_\_\_\_\_

Subcontractor Name \_\_\_\_\_

Subcontractor Name \_\_\_\_\_

Public Body Awarding Contract \_\_\_\_\_

Payroll period \_\_\_\_\_ to \_\_\_\_\_  
Month and Day Year Month and Day Year

I hereby certify that no employees or owner/operators were used on the construction of this Public Works project during the payroll period above.

\_\_\_\_\_  
Name & Title (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



## Information on Your Non-Performing CPR:

- ▶ Report #
- ▶ Mark whether it is a regular report or a final report
- ▶ Project #
- ▶ PWP #
- ▶ Project Title
- ▶ Prime Contractor
- ▶ Subcontractor
- ▶ 2nd Tier Subcontractor (If applicable)
- ▶ Public Body name
- ▶ Name of person completing report, Sign & Date

## Payroll Period Ending Date (One per month):

- ▶ If working on a State-funded project only, the Non-Performance CPR can be submitted once per month (if non-working status is for a month at a time)
- ▶ If Non-performance is less than a month, you must complete a Non-Performance CPR for each week
- ▶ \*\*If the project contains any federal dollars, you are required to complete a Non-Performance CPR each week

## End of Project:

- ▶ If the contractor does not employ any workers for 3 consecutive calendar months on the project, request that the contractor submit a Final (NAC 338.098(3))
- ▶ #3-Certification to Fringe Benefits (\*\*If none, check box 3)

\*\*\*Non-Performance reports do not need to be submitted at the beginning of a project; the first CPR submitted should be a “performing” CPR

# HELPFUL REMINDERS & TIPS

## **PREVAILING WAGE RATES:**

- All wages can be found on the OLC website @ Labor.nv.gov
- Effective at time of bid opening (if competitively bid) for the region where the project is located
- Effective for 36 months or completion of the project, whichever happens first
- If working on a project over 36 months, the Wage Determination in effect at the time of the 36<sup>th</sup> month will become the rates for the project
- Review job descriptions and premium pay language for the crafts you are utilizing
- Verify the project's shift (so you know if there will be premium pay for shift work)

## **SUBCONTRACTORS LIST:**

- Must submit a subcontractor's list within 10 days after award to the OLC and the Awarding Body (form is found on our website @ labor.nv.gov)

## **AMENDMENTS:**

- Amendments apply to contracts that have a bid opening date of on or before the effective date of the amendment
- Amendments are now included directly in the prevailing wage rate Determination for the Region (Previous versions are located on the right-hand side of the Prevailing Wage Page)
- A quick way to find what has been amended: Do a Control + F, type in the word "effective" it will take you to any changes that have been made

# NRS 338.020(3) Overtime Calculations

## Overtime Calculation NRS 338.020(3):

Prevailing Wage Rate: \$75.00

Base Rate: \$70.00

Fringe Benefits:

\$2.50-medical insurance

\$2.50 401k

**Total Paid: \$75.00**

OT Rate: \$112.50

Base Rate: \$107.50

Fringe Benefits:

\$2.50-medical insurance

\$2.50 401k

**Total Paid: \$112.50**

If your CBA calculates OT off Base only, provide a snippet of this language to AB with the CPR submission

NRS 338.010(26)“Wages” means:

- (a) The basic hourly rate of pay; and
- (b) The amount of pension, health and welfare, vacation and holiday pay, the cost of apprenticeship training or other bona fide fringe benefits which are a benefit to the worker.

**\*\* (4) The provisions of subsection 3 do not apply to a mechanic or worker who is covered by a collective bargaining agreement that provides for the payment of wages at not less than one and one-half times the rate of wages set forth in the collective bargaining agreement for work in excess of:**

- (a) Forty hours in any scheduled week of work; or**
- (b) Eight hours in any workday unless the collective bargaining agreement provides that the mechanic or worker shall work a scheduled 10 hours per day for 4 calendar days within any scheduled week of work.**

**\*\* Make sure to have an agreement with employees to work a 4/10 schedule**

# Premium Pay, Zone Pay, Shift Differential

## NRS 338.030(6)

If the Labor Commissioner determines pursuant to subsection 2 that the prevailing wage for a craft or type of work is a wage that has been collectively bargained, the Labor Commissioner shall:

(a) Include in his or her determination of that prevailing wage any compensation in addition to the basic hourly wage or benefit for the craft or type of work required to be provided by the collective bargaining agreement, including, without limitation, premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the agreement or on a weekend or holiday and zone pay. As used in this paragraph, "zone pay" means additional pay for performing work at a work site that is located in a zone established in a collective bargaining agreement.

If you don't understand or have questions about premium pay language, email us at [publicworks.nv.gov](mailto:publicworks.nv.gov)

- ▶ Review premium pay language in the Wage Determination for your project!!
- ▶ Is there a Zone Rate Requirement for your project?
  - ▶ Hourly zone pay is part of the worker's wage and is included in overtime calculations
- ▶ Shift Work (May change for each craft)
  - ▶ Swing (2<sup>nd</sup>) shift
  - ▶ Graveyard (3<sup>rd</sup>) shift
  - ▶ Check for additional wages owed!
    - ▶ Additional \$ for shift work is part of the worker's wage and is included in overtime calculations
    - ▶ Verify if there is a requirement to work a 5-day consecutive shift for 2<sup>nd</sup> or 3<sup>rd</sup> shift work
- ▶ Check for hours worked in a 24-hour period
- ▶ Weekend & Holiday Work
  - ▶ Make sure to pay proper premium pay for weekends & holidays (1.5x or 2x)

*\*\*See Advisory Opinion AO-2025-04*

**\*\*If the Craft has a Union Prevailed Rate, premium pay is applicable to all workers as outlined for the craft, regardless of their status in organized labor**

# FRINGE BENEFITS

## NRS 338.010(2)

2. “Bona fide fringe benefit” means a benefit in the form of a contribution that is made not less frequently than monthly to an independent third party pursuant to a fund, plan or program:

(a) Which is established for the sole and exclusive benefit of a worker and his or her family and dependents; and

(b) For which none of the assets will revert to, or otherwise be credited to, any contributing employer or sponsor of the fund, plan or program.

Ê The term includes, without limitation, benefits for a worker that are determined pursuant to a collective bargaining agreement and included in the determination of the prevailing wage by the Labor Commissioner pursuant to [NRS 338.030](#).

- **If you have applicable fringe benefits**

- Make sure to list on CPRs at an hourly calculation
- Provide Fringe Benefit Statement with CPR

- **If you don't have fringe benefits**

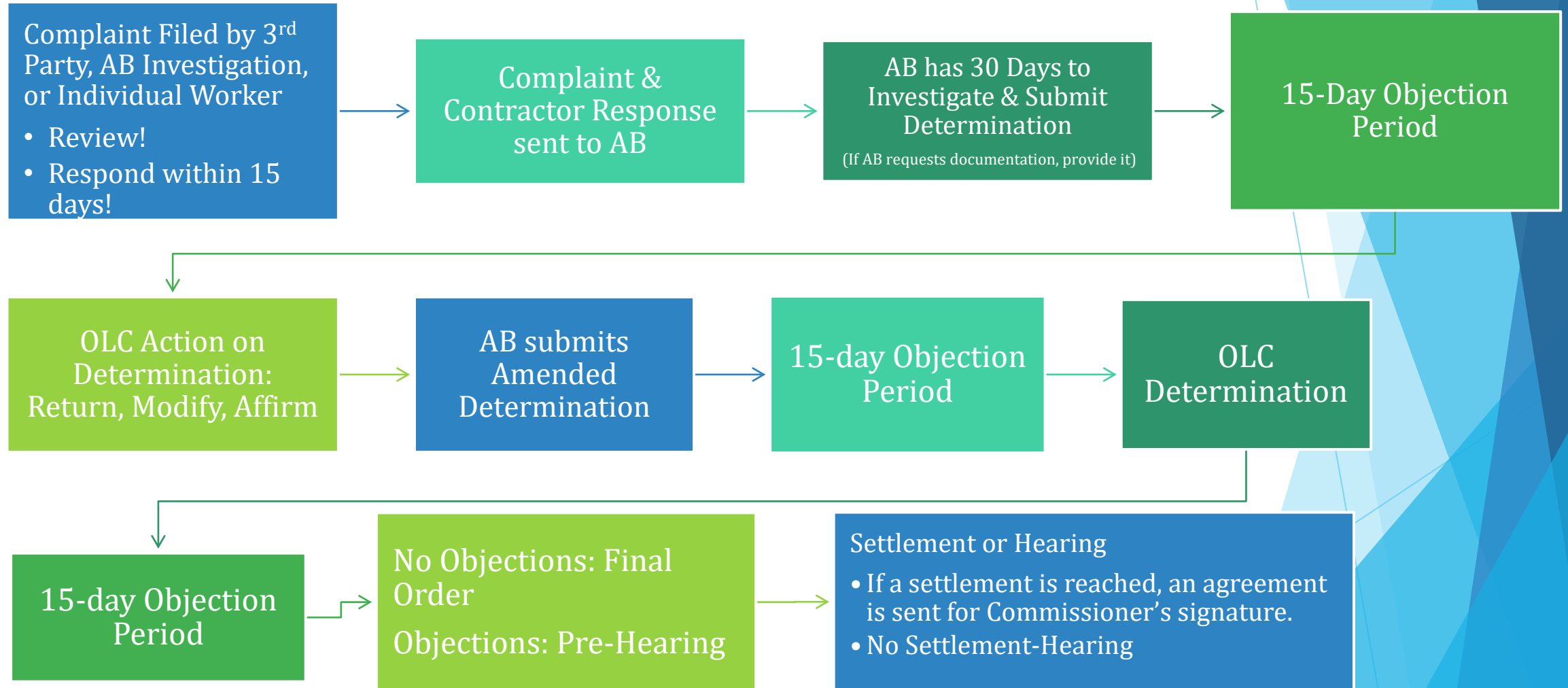
- Do not list anything on CPR
- Make sure to check the correct box (#3) on the statement of compliance

- **Reminders**

- Benefits must be annualized
- The amount contributed can't exceed 25% of the hourly prevailing wage rate

**What happens if a complaint  
is filed with the Office of the  
Labor Commissioner ??**

# NRS 338.107 Complaint of Violation



**NRS 338.015 & NRS 338.017**  
Administrative Penalties

**NRS 338.060**  
Forfeitures

**NRS 338.090**  
Damages & Investigative Costs

# NRS 338.017 Breakdown of Administrative Penalties

1<sup>st</sup> Offense

Disqualification for a period of up to 180 days

2<sup>nd</sup> Offense

Disqualification for a period of up to 3 years, but not less than 180 days

3<sup>rd</sup> Offense

Disqualification for a period of up to 5 years but not less than 3 years

4<sup>th</sup> Offense or  
Subsequent  
Offenses

Disqualification for a period of not less than 5 years

Pursuant to NRS 338.015(2) an administrative penalty of not more than \$5,000 may be assessed for violation of NRS 338.010 to NRS 338.130.

\*\*If an administrative penalty is assessed, the Labor Commissioner may disqualify the contractor or subcontractor.

# Forfeitures NRS 338.060

- ▶ Forfeitures in accordance with NAC 338.120
- ▶ NV State Contractor's Board established monetary limits for prime contractor licenses

Less than	\$250,000	\$20 for each calendar day
\$250,000	\$500,000	\$30 for each calendar day
\$500,000	\$750,000	\$40 for each calendar day
\$750,000	Or More	\$50 for each calendar day

**NAC 338.120 Sliding scale of penalties. (NRS 338.012, 338.060)**

1. If the State Contractors' Board has established a monetary limit on the license of a prime contractor pursuant to [NRS 624.220](#), the amount of any forfeiture assessed against the prime contractor pursuant to [NRS 338.060](#) must be:

- (a) If the monetary limit is less than \$250,000, \$20 for each calendar day or portion thereof.
- (b) If the monetary limit is \$250,000 or more but less than \$500,000, \$30 for each calendar day or portion thereof.
- (c) If the monetary limit is \$500,000 or more but less than \$750,000, \$40 for each calendar day or portion thereof.
- (d) If the monetary limit is \$750,000 or more, \$50 for each calendar day or portion thereof.

2. If the State Contractors' Board has not established a monetary limit on the license of a prime contractor or has removed a monetary limit established on the license of the prime contractor, the amount of the penalty imposed against the prime contractor pursuant to [NRS 338.060](#) must be \$50 for each calendar day or portion thereof.

# NRS 338.060 Forfeitures

## ▶ NRS 338.060(1)-Workers Paid Incorrectly

4 workers underpaid 12 days:

4 workers x \$50.00 = \$200.00 per day x 12 days = \$2,400.00

## ▶ NRS 338.060(2)-Incorrect/Inaccurate Information Reported on CPRs

5 workers incorrectly reported for 6 days

5 workers x \$50.00 = \$250.00 per day x 6 days = \$1,500.00

## ▶ NRS 338.060(3)-Late CPRs

October Reports are 30 days late, with *a total* of 25 workers listed *for the month*

25 workers x \$50.00 = \$1,250.00 per day x 30 days = \$37,500.00

\*\*Reduce for 1<sup>st</sup> Offense: \$1,000.00/2<sup>nd</sup> Offense (during contract): \$5,000.00

*NRS 338.060(4) Except as otherwise provided in subsection 8, if a violation of more than one provision of subsections 1, 2 and 3 involves the same worker, the contractor shall forfeit the penalty set forth in each subsection that was violated.*

*NRS 338.060(7) If a penalty is imposed pursuant to this section, the costs of the proceeding, including investigative costs and attorney's fees, may be recovered by the Labor Commissioner and the public body.*

# NRS 338.090-Damages & Investigative Costs

NRS 338.090(2)(b)-Damages	NRS 338.090(3)-Investigative Costs
<ul style="list-style-type: none"><li>• If found that a person has willfully and repeatedly failed to pay the prevailing wage, damages shall be assessed</li></ul> <p>\$850.00 in wages \$850.00 in damages</p> <p>Total of \$1,700.00 in restitution owed to the worker.</p>	<ul style="list-style-type: none"><li>• Awarding bodies may request investigation costs<ul style="list-style-type: none"><li>• Provide documentation to support \$ assessed/investigation costs</li></ul></li></ul>

(b) Shall require a person found to have willfully and repeatedly failed to pay the prevailing wage required pursuant to [NRS 338.020](#) to [338.090](#), inclusive, to pay damages to each affected worker in an amount equal to the difference between the prevailing wages required to be paid and the wages that the contractor or subcontractor actually paid to the worker;

# **Apprentice Utilization Act (AUA)**

**Request!, Utilize!, Report!**

# NRS 338.01165-Apprentice Utilization Act

**\*\*Please refer to the SB 82 Presentation on our website at [Labor.nv.gov](http://Labor.nv.gov)**

- Vertical Construction-10% annual utilization
- Horizontal Construction-3% annual utilization

\*\*Horizontal & Vertical are defined by the overall project, not the individual work done by the contractor

- Apprentice requests must be submitted on the form prescribed by the Labor Commissioner (Form is located on our website)
- Requests sent directly to the Registered Apprenticeship Program (RAP)
  - Not more than 30 days before work (***change made through AB502***)
  - Not more than 5 days after commencing work
- Annual AUA Report
  - Submit by using the portal found on our website (Link will only be available between January 1<sup>st</sup> and February 15<sup>th</sup> each year)
  - If you did not meet the utilization goal, submit all supporting evidence to show a good-faith effort was made
    - Copies of the requests (with emails)
    - Copies of denials (with emails)
    - Evidence of nonresponse, or no shows

**“Apprentice” means a person enrolled in an apprenticeship program recognized by the State Apprenticeship Council.**

**“Apprenticed craft or type of work” means a craft or type of work for which there is an existing apprenticeship program recognized by the State Apprenticeship Council.**

**“Apprenticeship program” means an apprenticeship program recognized by the State Apprenticeship Council.**

# **PREVAILING WAGE SURVEY**

# Prevailing Wage Survey

Submit your survey starting April 1<sup>st</sup> of every odd year. Link to the Survey and Instructions can be found on our website at [Labor.nv.gov](http://Labor.nv.gov)

## **NAC 338.020 Information considered in determining prevailing rates of wages. ([NRS 338.012](#), [338.020](#), [338.030](#))**

1. The kinds of information which the Labor Commissioner will consider in making determinations of prevailing rates of wages pursuant to [NRS 338.030](#) include:
  - (a) Statements showing rates of wages, bona fide fringe benefits paid on public and private projects, where the statements are signed by the contractors or their representatives and contain:
    - (1) The names and addresses of the contractors and subcontractors;
    - (2) The locations, project names and approximate dates of construction within the survey period;
    - (3) The number of hours each recognized class of workers is employed on each project; and
    - (4) The respective wages, as defined in [NRS 338.010](#), paid to each recognized class of workers employed on each project.
  - (b) Signed collective bargaining agreements that are on file with the Labor Commissioner on or before September 1 of each year preceding the biennial determination of the prevailing rates of wages.
  - (c) Wage rates determined by officials of the Federal Government for public construction.
2. When determining prevailing rates of wages, the Labor Commissioner may, as he or she determines is in the best interest of the State, exclude from consideration any information submitted to him or her that is untimely filed, duplicative, incomplete or determined by the Labor Commissioner to be unverifiable.
3. As used in this section, “representative” means:
  - (a) An agent, officer or employee of a contractor or subcontractor who has been authorized to act in such a capacity by the contractor or subcontractor; or
  - (b) Any other person empowered by a written agreement with the contractor or subcontractor that authorizes the person to act on behalf of the contractor or subcontractor in submitting the information required pursuant to paragraph (a) of subsection 1.

Surveys are conducted every odd-numbered year and must be received by 5:00 pm on the 15<sup>th</sup> of July. No exceptions!

Hours Submitted:  
“Date of Work From”: July 1<sup>st</sup> of the previous 2 years  
“Date of Work To”: June 30<sup>th</sup> of the current year



2025-2027 Prevailing Wage Survey  
SURVEY-25-005408

██████████  
PLUMBER/PIPEFITTER  
Clark

Survey Number	Project Name	Craft	Dates of Work From	Date of Work To	Project Number of Hours	Base Rate Per Hour	Fringes Per Hour	Collective Bargaining Agreement	Local Name	Local Number	Construction Type	PWP
SURVEY-25-005408	AQUARIUS ROOM REMODEL	PLUMBER/PIPEFITTER	02/24/2024	03/26/2024	41.00	57.00	26.93	Yes	UA PLUMBERS & PIPEFITTERS	525	Building Construction	No
SURVEY-25-005408	ARIZONA CHARLIERS RM REMODEL	PLUMBER/PIPEFITTER	03/18/2024	08/30/2024	1,414.00	57.00	26.93	Yes	UA PLUMBERS & PIPEFITTERS	525	Building Construction	No
SURVEY-25-005408	CANCUN - ROOM REMODEL	PLUMBER/PIPEFITTER	01/10/2025	05/02/2025	1,806.00	57.00	26.93	Yes	UA PLUMBERS & PIPEFITTERS	525	Building Construction	No
SURVEY-25-005408	ELARA - ROOM REMODEL 2023	PLUMBER/PIPEFITTER	07/03/2023	10/20/2023	2,606.00	57.00	26.93	Yes	UA PLUMBERS & PIPEFITTERS	525	Building Construction	No
SURVEY-25-005408	HGV - ROOM REMODEL 2024	PLUMBER/PIPEFITTER	02/29/2024	09/17/2024	3,858.00	57.00	26.93	Yes	UA PLUMBERS & PIPEFITTERS	525	Building Construction	No
SURVEY-25-005408	KIDS EMPIRE - TI	PLUMBER/PIPEFITTER	08/27/2024	06/25/2025	332.00	57.00	26.93	Yes	UA PLUMBERS & PIPEFITTERS	525	Building Construction	No
SURVEY-25-005408	MOUNTAIN VIEW HOSPITAL	PLUMBER/PIPEFITTER	04/24/2024	06/30/2025	1,993.00	57.00	26.93	Yes	UA PLUMBERS & PIPEFITTERS	525	Building Construction	No

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2025-2027 Prevailing Wage Survey

██████████  
OPERATING ENGINEER – SURVEYOR  
Clark

Survey Number	Project Name	Craft	Dates of Work From	Date of Work To	Number Of Hours	Base Rate Per Hour	Fringes Per Hour	Collective Bargaining Agreement	Local Name	Local Number	PWP
SURVEY-25-003004	Cimarron Pedestrian Bridge Wal Total	OPERATING ENGINEER – SURVEYOR	06/07/2024	06/10/2024	24.00	58.29	32.64	Yes	Operating Engineers Trust Funds	12	Yes
SURVEY-25-003004	NDOT 3905	OPERATING ENGINEER – SURVEYOR	07/01/2023	06/21/2024	2,734.00	58.29	32.64	Yes	Operating Engineers Trust Funds	12	Yes
SURVEY-25-003004	NDOT 4502 - I-15 Jean to Bird	OPERATING ENGINEER – SURVEYOR	12/27/2023	12/28/2023	32.00	58.29	32.64	Yes	Operating Engineers Trust Funds	12	Yes
SURVEY-25-003004	WPFC-BNR CLARIFIER OVERHAUL	OPERATING ENGINEER – SURVEYOR	06/12/2024	06/20/2024	70.00	58.29	32.64	Yes	Operating Engineers Trust Funds	12	Yes

# AB 502 Changes

## NRS 338.01165-Apprentice Utilization Act

- Requests submitted 30 days before work begins or 5 days after
- Requests submitted 30 days before work resumes or 5 days after

## NRS 338.013-Reports by Public Bodies to the Labor Commissioner

- Timelines for PWP Numbers Requests
- Penalties for Noncompliance NRS 338.013(2)&(4)

## NRS 338.017-Administrative Penalties Against Contractors

- Tiered Administrative Penalties

## NRS 338.070(1)-Awarding Body Investigations

- Investigations within 90 days of Substantial Completion
- Referrals

## NRS 338.070(9)-Non-Compliance Penalties

- Fees
- Penalties
- Withholding funds

*\*\*Effective January 1, 2026*

# Helpful Tools

On our website @ [Labor.nv.gov](https://labor.nv.gov):

- ▶ Prevailing Wage Rates
- ▶ Link to NRS 338
- ▶ Link to NAC 338
- ▶ Public Works & Prevailing Wage Guidelines & Responsibilities-PWP Handbook
- ▶ Subcontractors List \*Required by Prime and Each Sub
- ▶ AUA Page
  - ▶ Labor Commissioner's SB 82 Presentation 2024
- ▶ Advisory Opinions

\*\*For all questions, please email [publicworks@labor.nv.gov](mailto:publicworks@labor.nv.gov)

# Maintaining Wage Records

What's Required?

NRS 608.115

## Records Must Reflect:

- ▶ Gross Wage/Salary
- ▶ Deductions
- ▶ Net cash wage or salary
- ▶ Total Hours Employed During Pay Period Noted By Hours Per Day
- ▶ Date of Payment

## Availability of Records:

- ▶ Must be made available within ten (10) days of a request
- ▶ Wage Records must be maintained for two (2) years

# Questions



# The Office of the Labor Commissioner

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**BRETT HARRIS**

LABOR COMMISSIONER

**MALIA TATOM**

DEPUTY LABOR COMMISSIONER

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CHIEF COMPLIANCE/AUDIT INVESTIGATOR

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FOR MORE INFORMATION:

**[LABOR.NV.GOV](http://LABOR.NV.GOV)**

# Wages

**NRS 338.020 Hourly and daily rate of wages must not be less than prevailing wage in region; rate must be included in contract and posted on-site; payment of overtime; wages paid in accordance with jurisdictional classes recognized in region.**

1. Every contract to which a public body of this State is a party, requiring the employment of skilled mechanics, skilled workers, semiskilled mechanics, semiskilled workers or unskilled labor in the performance of a public work, must contain in express terms the hourly and daily rate of wages to be paid each of the classes of mechanics and workers. The hourly and daily rate of wages must:

(a) Not be less than the rate of such wages then prevailing in the region in which the public work is located, which prevailing rate of wages must have been determined in the manner provided in [NRS 338.030](#); and

(b) Be posted on the site of the public work in a place generally visible to the workers.

2. When public work is performed by day labor, the prevailing wage for each class of mechanics and workers so employed applies and must be stated clearly to such mechanics and workers when employed.

3. Except as otherwise provided in subsection 4, a contractor or subcontractor shall pay to a mechanic or worker employed by the contractor or subcontractor on the public work not less than one and one-half times the prevailing rate of wages applicable to the class of the mechanic or worker for each hour the mechanic or worker works on the public work in excess of:

(a) Forty hours in any scheduled week of work by the mechanic or worker for the contractor or subcontractor, including, without limitation, hours worked for the contractor or subcontractor on work other than the public work; or

(b) Eight hours in any workday that the mechanic or worker was employed by the contractor or subcontractor, including, without limitation, hours worked for the contractor or subcontractor on work other than the public work, unless by mutual agreement the mechanic or worker works a scheduled 10 hours per day for 4 calendar days within any scheduled week of work.

4. The provisions of subsection 3 do not apply to a mechanic or worker who is covered by a collective bargaining agreement that provides for the payment of wages at not less than one and one-half times the rate of wages set forth in the collective bargaining agreement for work in excess of:

(a) Forty hours in any scheduled week of work; or

(b) Eight hours in any workday unless the collective bargaining agreement provides that the mechanic or worker shall work a scheduled 10 hours per day for 4 calendar days within any scheduled week of work.

5. The prevailing wage and any wages paid for overtime pursuant to subsection 3 or 4 to each class of mechanics or workers must be in accordance with the jurisdictional classes recognized in the region where the work is performed.

6. Nothing in this section prevents an employer who is signatory to a collective bargaining agreement from assigning such work in accordance with established practice.

# Fringe Benefits

**NRS 338.010(2).** “**Bona fide fringe benefit**” means a benefit in the form of a contribution that is made not less frequently than monthly to an independent third party pursuant to a fund, plan or program:

- (a) Which is established for the sole and exclusive benefit of a worker and his or her family and dependents; and
- (b) For which none of the assets will revert to, or otherwise be credited to, any contributing employer or sponsor of the fund, plan or program.

The term includes, without limitation, benefits for a worker that are determined pursuant to a collective bargaining agreement and included in the determination of the prevailing wage by the Labor Commissioner pursuant to [NRS 338.030](#).

**NRS 338.035 Discharge of part of obligation of contractor or subcontractor engaged on public work to pay wages by providing bona fide fringe benefits in name of worker.**

1. Except as otherwise provided in subsection 7, the obligation of a contractor engaged on a public work or a subcontractor engaged on a public work to pay wages in accordance with the determination of the Labor Commissioner may be discharged in part by providing bona fide fringe benefits in the name of the worker.
2. A contractor or subcontractor may, pursuant to subsection 1, discharge any part of his or her obligation to pay wages in accordance with the determination of the Labor Commissioner only to the extent that the bona fide fringe benefits provided in the name of the worker are annualized.
3. A contractor or subcontractor who, pursuant to subsection 1, discharges any part of his or her obligation to pay wages in accordance with the determination of the Labor Commissioner shall provide to the Labor Commissioner and the public body that awarded the contract for the public work any information requested by the Labor Commissioner or the public body, as applicable, to verify compliance with this section.
4. **In addition to any other remedy or penalty provided in this chapter, after providing the contractor or subcontractor with notice and an opportunity for a hearing, the Labor Commissioner shall, if the Labor Commissioner finds that the contractor or subcontractor has violated a provision of this section:**
  - (a) For the first violation, impose against the contractor or subcontractor an administrative penalty of not less than \$20 nor more than \$50 for each calendar day or portion thereof that each worker employed on the public work is affected by the violation, up to a maximum of \$2,500;
  - (b) For the second or any subsequent violation within 5 years after the date of imposition of an administrative penalty pursuant to paragraph (a), impose against the contractor or subcontractor an administrative penalty of not less than \$20 nor more than \$50 for each calendar day or portion thereof that each worker employed on the public work is affected by the violation, up to a maximum of \$5,000;
  - (c) Require the contractor or subcontractor to make the affected worker whole by paying to the worker as wages any amounts disallowed as bona fide fringe benefits in a manner prescribed by the Labor Commissioner;
  - (d) Report the violation to the Attorney General, and the Attorney General may prosecute the contractor or subcontractor in accordance with law; and
  - (e) In addition to notifying the State Contractors’ Board pursuant to [NRS 338.017](#), notify the provider of workers’ compensation for the contractor or subcontractor, the Employment Security Division of the Department of Employment, Training and Rehabilitation and the public body that awarded the contract for the public work of the violation.
5. The amount of the penalty to be imposed pursuant to subsection 4 must be based on the sliding scale adopted by regulation pursuant to [NRS 338.060](#).
6. If a penalty is imposed pursuant to this section, the costs of the proceeding, including investigative costs and attorney’s fees, may be recovered by the Labor Commissioner.
7. The provisions of this section do not apply with regard to:
  - (a) A worker whose benefits are determined pursuant to a collective bargaining agreement; or
  - (b) Contributions made in the name of the worker by a contractor or subcontractor to a defined contribution plan to the extent that the amount contributed does not exceed 25 percent of the hourly prevailing rate of wages for the worker on the public work.
8. As used in this section:
  - (a) “Annualized” means an amount paid equally for all hours worked in a calendar year by the worker for the contractor or subcontractor who is providing bona fide fringe benefits.
  - (b) “Defined contribution plan” has the meaning ascribed to it in 29 U.S.C. § 1002(34).

# AB502: Changes (For Contractors & Subcontractors)

NRS 338.017 is hereby amended to read as follows:

338.017 1. If any administrative penalty is imposed pursuant to this chapter against a ~~{person}~~ **contractor or subcontractor** for the commission of an offense, ~~{that person,}~~ **the Labor Commissioner may disqualify the contractor or subcontractor** and the corporate officers, if any, of ~~{that person, may not be awarded a contract for a public work;}~~ **the contractor or subcontractor from being awarded a contract for a public work or entering into a contract to perform work on a public work:**

- (a) For the first offense, **for a period of up to 180 days after the date of the imposition of the administrative penalty;**
- (b) For the second offense, for a period of up to 3 years but not less than 180 days** after the date of the imposition of the administrative penalty; ~~and~~
- ~~(b)}~~ **(c) For the third offense, for a period of up to 5 years but not less than 3 years after the date of the imposition of the administrative penalty; and**
- (d) For the ~~{second}~~ fourth or subsequent offense, for a period of not less than 5 years** after the date of the imposition of the administrative penalty.

NRS 338.01165(7)

7. A contractor or subcontractor engaged on a public work shall maintain and provide to the Labor Commissioner any supporting documentation to show that the contractor or subcontractor made a good faith effort to comply with subsection 1 or 2, as applicable, as determined by the Labor Commissioner. For purposes of this subsection, a contractor or subcontractor:

(a) Makes a good faith effort to comply with subsection 1 or 2, as applicable, if the contractor or subcontractor:

(1) Submits to the apprenticeship program, on the form prescribed by the Labor Commissioner, a request for an apprentice not earlier than ~~(10)~~ **30** days before the contractor or subcontractor is scheduled to begin work on the public work and not later than 5 days after the contractor or subcontractor actually begins work on the public work.

(2) If the apprenticeship program does not provide an apprentice for the appropriate apprenticed craft or type of work upon a request pursuant to subparagraph (1), submits additional requests to the apprenticeship program, on the form prescribed by the Labor Commissioner, at least once every 30 days during the period that the contractor or subcontractor is working on the public work. If a contractor or subcontractor does not work continuously on the public work, the contractor or subcontractor shall submit an additional request each time that the contractor or subcontractor resumes work on the public work not earlier than ~~(10)~~ **30** days before the contractor or subcontractor is scheduled to resume work on the public work and not later than 5 days after the contractor or subcontractor actually resumes work on the public work. The requirement for the submission of an additional request in this subparagraph does not apply whenever a contractor or subcontractor has one or more apprentices employed for that apprenticed craft or type of work.

(b) Does not make a good faith effort to comply with subsection 1 or 2, as applicable, as determined by the Labor Commissioner, if the contractor or subcontractor is required to enter into an apprenticeship agreement pursuant to subsection 16 and refuses to do so.

# AB502: Changes to NRS 338.01165(7)

7. A contractor or subcontractor engaged on a public work shall maintain and provide to the Labor Commissioner any supporting documentation to show that the contractor or subcontractor made a good faith effort to comply with subsection 1 or 2, as applicable, as determined by the Labor Commissioner. For purposes of this subsection, a contractor or subcontractor:

(a) Makes a good faith effort to comply with subsection 1 or 2, as applicable, if the contractor or subcontractor:

(1) Submits to the apprenticeship program, on the form prescribed by the Labor Commissioner, a request for an apprentice not earlier than ~~(10)~~ 30 days before the contractor or subcontractor is scheduled to begin work on the public work and not later than 5 days after the contractor or subcontractor actually begins work on the public work.

(2) If the apprenticeship program does not provide an apprentice for the appropriate apprenticed craft or type of work upon a request pursuant to subparagraph (1), submits additional requests to the apprenticeship program, on the form prescribed by the Labor Commissioner, at least once every 30 days during the period that the contractor or subcontractor is working on the public work. If a contractor or subcontractor does not work continuously on the public work, the contractor or subcontractor shall submit an additional request each time that the contractor or subcontractor resumes work on the public work not earlier than ~~(10)~~ 30 days before the contractor or subcontractor is scheduled to resume work on the public work and not later than 5 days after the contractor or subcontractor actually resumes work on the public work. The requirement for the submission of an additional request in this subparagraph does not apply whenever a contractor or subcontractor has one or more apprentices employed for that apprenticed craft or type of work.

(b) Does not make a good faith effort to comply with subsection 1 or 2, as applicable, as determined by the Labor Commissioner, if the contractor or subcontractor is required to enter into an apprenticeship agreement pursuant to subsection 16 and refuses to do so.

**\*\*See full version of AB502 for amended language**

# PENALTIES NRS 338.035

## NRS 338.035

4. In addition to any other remedy or penalty provided in this chapter, after providing the contractor or subcontractor with notice and an opportunity for a hearing, the Labor Commissioner shall, if the Labor Commissioner finds that the contractor or subcontractor has violated a provision of this section:

(a) For the first violation, impose against the contractor or subcontractor an administrative penalty of not less than \$20 nor more than \$50 for each calendar day or portion thereof that each worker employed on the public work is affected by the violation, up to a maximum of \$2,500;

(b) For the second or any subsequent violation within 5 years after the date of imposition of an administrative penalty pursuant to paragraph (a), impose against the contractor or subcontractor an administrative penalty of not less than \$20 nor more than \$50 for each calendar day or portion thereof that each worker employed on the public work is affected by the violation, up to a maximum of \$5,000;

(c) Require the contractor or subcontractor to make the affected worker whole by paying to the worker as wages any amounts disallowed as bona fide fringe benefits in a manner prescribed by the Labor Commissioner;

(d) Report the violation to the Attorney General, and the Attorney General may prosecute the contractor or subcontractor in accordance with law; and

(e) In addition to notifying the State Contractors' Board pursuant to [NRS 338.017](#), notify the provider of workers' compensation for the contractor or subcontractor, the Employment Security Division of the Department of Employment, Training and Rehabilitation and the public body that awarded the contract for the public work of the violation.

5. The amount of the penalty to be imposed pursuant to subsection 4 must be based on the sliding scale adopted by regulation pursuant to [NRS 338.060](#).

6. If a penalty is imposed pursuant to this section, the costs of the proceeding, including investigative costs and attorney's fees, may be recovered by the Labor Commissioner.

# FORFEITURES NRS 338.060

**NRS 338.060 Forfeitures when workers paid less than designated rates or willfully reported in inaccurate or incomplete manner or not reported to public body; forfeiture clause in contracts; regulation establishing sliding scale for penalties; recovery of investigative costs and attorney's fees; waiver or reduction of penalty.**

1. Except as otherwise provided in subsection 8, a contractor engaged on a public work shall forfeit, as a penalty to the public body on behalf of which the contract has been made and awarded to the contractor, not less than \$20 nor more than \$50 for each calendar day or portion thereof that each worker employed on the public work is paid less than the designated rate for any work done under the contract, by the contractor or any subcontractor engaged on the public work.

2. Except as otherwise provided in subsection 8, a contractor engaged on a public work shall forfeit, as a penalty to the public body on behalf of which the contract has been made and awarded to the contractor, not less than \$20 nor more than \$50 for each calendar day or portion thereof for each worker employed on the public work for which the contractor or subcontractor willfully included inaccurate or incomplete information in the monthly record required to be submitted to the public body pursuant to subsection 6 of [NRS 338.070](#).

3. Except as otherwise provided in subsection 8, a contractor engaged on a public work shall forfeit, as a penalty to the public body on behalf of which the contract has been made and awarded to the contractor, not less than \$20 nor more than \$50 for each calendar day or portion thereof that each worker employed on the public work is not reported to the public body awarding the contract by the contractor or any subcontractor engaged on the public work as required pursuant to subsection 6 of [NRS 338.070](#), up to a maximum of:

- (a) For the first failure to comply during the term of the contract for the public work, \$1,000; and
- (b) For each subsequent failure to comply during the term of the contract for the public work, \$5,000.

4. Except as otherwise provided in subsection 8, if a violation of more than one provision of subsections 1, 2 and 3 involves the same worker, the contractor shall forfeit the penalty set forth in each subsection that was violated.

5. A public body awarding a contract for a public work shall cause a stipulation setting forth the penalties specified in subsections 1 to 4, inclusive, to be inserted in the contract.

6. The Labor Commissioner shall, by regulation, establish a sliding scale based on the size of the business of a contractor engaged on a public work to determine the amount of the penalty to be imposed pursuant to subsections 1 and 2.

7. If a penalty is imposed pursuant to this section, the costs of the proceeding, including investigative costs and attorney's fees, may be recovered by the Labor Commissioner and the public body.

8. The Labor Commissioner may, for good cause shown, waive or reduce any penalty imposed pursuant to this section.

# PENALTIES (Double Damages) NRS 338.090

## (Contracts bid after 1/1/24)

### NRS 338.090 Penalties.

1. Except as otherwise provided in subsection 5, any person, including the officers, agents or employees of a public body, who violates any provision of [NRS 338.010](#) to [338.090](#), inclusive, or any regulation adopted pursuant thereto, is guilty of a misdemeanor.
2. The Labor Commissioner, in addition to any other remedy or penalty provided in this chapter:
  - (a) Shall, except as otherwise provided in subsection 4, assess a person who, after an opportunity for a hearing, is found to have failed to pay the prevailing wage required pursuant to [NRS 338.020](#) to [338.090](#), inclusive, an amount equal to the difference between the prevailing wages required to be paid and the wages that the contractor or subcontractor actually paid;
  - (b) Shall require a person found to have willfully and repeatedly failed to pay the prevailing wage required pursuant to [NRS 338.020](#) to [338.090](#), inclusive, to pay damages to each affected worker in an amount equal to the difference between the prevailing wages required to be paid and the wages that the contractor or subcontractor actually paid to the worker; and
  - (c) May, in addition to any other administrative penalty, impose an administrative penalty not to exceed the costs incurred by the Labor Commissioner to investigate and prosecute the matter.
3. If the Labor Commissioner finds that a person has failed to pay the prevailing wage required pursuant to [NRS 338.020](#) to [338.090](#), inclusive, the public body may, in addition to any other remedy or penalty provided in this chapter, require the person to pay the actual costs incurred by the public body to investigate the matter.
4. The Labor Commissioner is not required to assess a person an amount equal to the difference between the prevailing wages required to be paid and the wages that the contractor or subcontractor actually paid if the contractor or subcontractor has already paid that amount to a worker pursuant to paragraph (c) of subsection 4 of [NRS 338.035](#).
5. The provisions of subsection 1 do not apply to a subcontractor specified in [NRS 338.072](#).

You have a worker who is owed \$850.00 in wages. The contractor willfully and repeatedly failed to pay its workers; \$850.00 in damages will be assessed, for a total of \$1,700.00 in restitution owed to the worker.

# Pay and Classify by Work Actually Performed

**NAC 338.0095 Workers and apprentices: Payment of applicable prevailing rate of wage for type of work actually performed and in accordance with recognized class of workers; identification of employer. ([NRS 338.012](#), [338.020](#))**

1. For the purposes of [NRS 338.010](#) to [338.090](#), inclusive, and [NAC 338.005](#) to [338.125](#), inclusive:

(a) A worker employed on a public work must be paid the applicable prevailing rate of wage for the type of work that the worker actually performs on the public work and in accordance with the recognized class of the worker; and

(b) Each contractor and subcontractor shall be deemed to be the employer of each worker and apprentice who performs work directly for that contractor or subcontractor in the execution of a contract for a public work, whether the worker or apprentice is employed directly by the contractor or subcontractor or is furnished to the contractor or subcontractor by or through another person or entity such as a professional employer organization or an equipment rental business.

2. Any person employed on a public work as an apprentice or listed on a certified payroll report as an apprentice who does not meet the definition of an apprentice set forth in [NAC 338.0052](#) must be paid not less than the applicable wage rate for the type of work actually performed by the person and in accordance with the applicable recognized class of workers. Any person designated as an apprentice performing work at the site of a public work who exceeds the ratio of apprentices to journeymen authorized under the registered program of apprenticeship must be paid not less than the applicable wage rate for the type of work actually performed by the person and in accordance with the applicable recognized class of workers.

3. Nothing in this section shall be construed as providing the Labor Commissioner with jurisdiction over collective bargaining disputes involving the assignment of work between unions, including, without limitation, the assignment of work to members of multiple unions, in accordance with established practice or the applicable collective bargaining agreement.

**NAC 338.094,  
338.096, &  
338.098**

**NAC 338.094 Certified payroll report: Format; required information and documentation. ([NRS 338.012](#), [338.070](#))**

1. Each certified payroll report:
  - (a) May be submitted electronically on a form prescribed by the Labor Commissioner or in a format selected by the contractor or subcontractor that provides the information required pursuant to subsection 5 of [NRS 338.070](#);
  - (b) Must be accompanied by a statement of compliance, on a form prescribed by the Labor Commissioner, which is executed by the contractor or subcontractor and which certifies the truthfulness and accuracy of the payroll report; and
  - (c) Must include an itemization of all bona fide fringe benefits provided in the name of a worker as authorized by [NRS 338.035](#), if any such contributions were made as part of the wages of that worker.
2. A contractor or subcontractor shall report workers on a certified payroll report for a public work:
  - (a) Based on the type of work actually performed by the workers;
  - (b) Based on the number of hours worked per worker per day; and
  - (c) In accordance with the recognized classes of workers.

➤ Such a report must not include any hours of work performed by the workers on another public work or private project.
3. When a contractor or subcontractor first lists an apprentice on a certified payroll report, the contractor or subcontractor must submit with that certified payroll report documentation, on such forms as the Labor Commission may prescribe, to substantiate that the apprentice meets the definition of apprentice as provided in [NAC 338.0052](#) and that the hours and wages of any such apprentice have been accurately reported in the certified payroll report.
4. Upon the request of the awarding body or the Labor Commissioner, a contractor or subcontractor engaged on a public work shall provide to the requesting entity payroll records and any other records deemed necessary by the requesting entity to verify the accuracy of information contained in any certified payroll report submitted by the contractor or subcontractor.

**NAC 338.096 Certified payroll report: Examination by awarding body; reporting of potential violation. ([NRS 338.012](#), [338.070](#))**

1. An awarding body shall cause, or the Labor Commissioner will cause, such an examination of the certified payroll reports of a contractor or subcontractor to be made at reasonable times to assure compliance with the provisions of [NRS 338.010](#) to [338.090](#), inclusive, and [NAC 338.005](#) to [338.125](#), inclusive. Such an examination must include, or, if conducted by the Labor Commissioner will include, without limitation:
  - (a) Verification of the wages entered into the payroll system, wages that were actually paid, validation settings in the payroll system and self-audit and preventative measures established by the contractor or subcontractor to ensure the correct wages are paid for the type of work actually performed by those employees;
  - (b) Review of records and other data concerning the payroll of the contractor or subcontractor;
  - (c) Verification of the registration of apprentices or documentation demonstrating that the use of apprentices was not required for the project or was waived by the Labor Commissioner; and
  - (d) Evidence of payments of bona fide fringe benefits, if any, and, if so, a description of any such benefits, the amount of any such benefits, the frequency with which such benefits were paid and, if applicable, the plan or group name.
2. In conducting an examination pursuant to this section, an awarding body shall verify and report to the Labor Commissioner upon request:
  - (a) The accuracy of the reporting of workers in the recognized classes of the workers; and
  - (b) The ratio of apprentices to journeymen authorized under the registered program of apprenticeship and the percentage of apprentices under the registered program that were used.
3. Except for the late submittal of a certified payroll report pursuant to subsection 6 of [NRS 338.070](#), an awarding body shall report to the Labor Commissioner any potential violation of [NRS 338.010](#) to [338.090](#), inclusive, or [NAC 338.005](#) to [338.125](#), inclusive, discovered during the examination of the certified payroll reports. Such a report to the Labor Commissioner must include, if applicable, documentation identifying any error in payroll reporting and a description of any subsequent corrective action or audit taken by the contractor, subcontractor or awarding body.

**NAC 338.098 Nonperformance payroll report: Submission in lieu of certified payroll report; final report. ([NRS 338.012](#), [338.070](#))**

1. If a contractor or subcontractor engaged on a public work does not employ any workers in any calendar month during which he or she is engaged on the public work, the contractor or subcontractor shall, in lieu of submitting a certified payroll report pursuant to subsection 6 of [NRS 338.070](#) for that month, submit to the awarding body a nonperformance payroll report certifying that the contractor or subcontractor did not employ any workers on the public work during that month. If a contractor or subcontractor employs any worker on the public work in any calendar month after the submission of a nonperformance payroll report, the contractor or subcontractor shall submit a certified payroll report for that month to the awarding body as required by [NRS 338.070](#) and [NAC 338.094](#).
2. A nonperformance payroll report must be completed on a form prescribed by the Labor Commissioner and must be submitted to the awarding body not later than 15 days after the end of a month in which the contractor or subcontractor did not employ any workers on the public work.
3. If a contractor or subcontractor engaged on a public work does not employ any workers for 3 consecutive calendar months on the public work, the Labor Commissioner or the awarding body may, as determined is in the best interest of the State, request that the contractor or subcontractor submit a final nonperformance payroll report or other documentation demonstrating that the contractor or subcontractor has completed all the work on the public work for which the contractor or subcontractor was engaged.
4. If the awarding body uses an electronic system for submission of payroll reports by contractors and subcontractors, the awarding body shall make the payroll reports and payroll records it has received pursuant to [NRS 338.070](#) and [NAC 338.092](#), [338.094](#) and [338.096](#) available electronically to the Labor Commissioner and the public as soon as practicable after they are received by the awarding body.