

Prevailing Wage
Training

Awarding
(Public)
Bodies

AB 502 Changes For Awarding Bodies

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**

Changes & Additions to NRS 338.013

PWP Number Requests-Must submit not less than 3 business days before advertisement or solicitation is published.

- PWP Number **MUST** be in advertisement or solicitation or bid docs or documents in response to advertisement

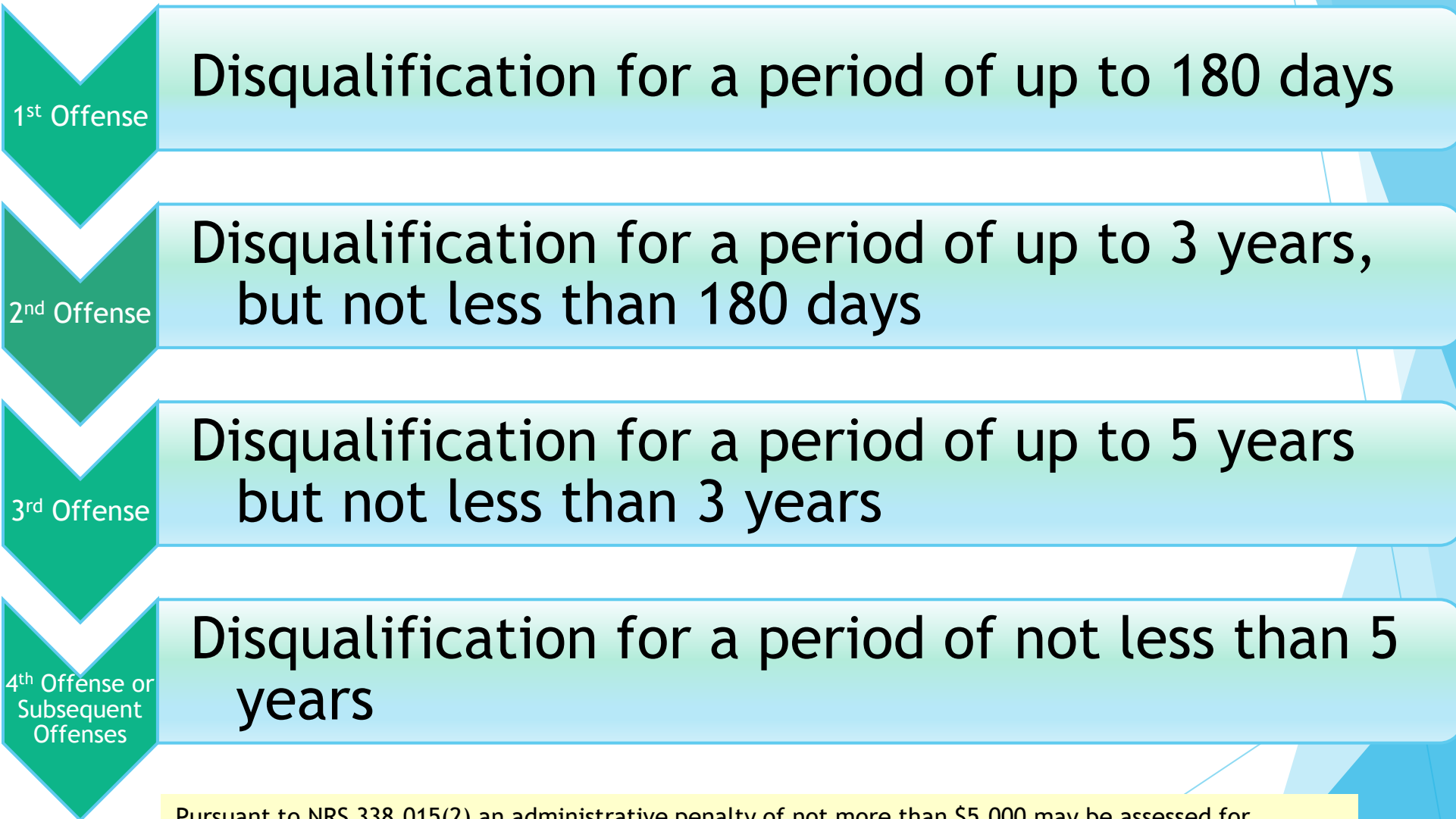
Notice of Award-Submit to OLC within 10 days after Award

Notice of Completion-Submit to OLC before the final payment is due to the contractor

**Penalties of \$50.00 per calendar day that the public body is found in violation of Subsections (2)&(4)
(NOA & NOC)**

Documents should be sent to:
publicworks@labor.nv.gov

NRS 338.017 Breakdown of Administrative Penalties



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.

Awarding Body Investigation/ Referral Forms

Referral; Forms Submitted Pursuant to NRS 338.070(1)(b):

NRS 338.070(1)

338.070 (1) Any public body awarding a contract shall, *within 90 days after substantial completion of the contract*:

(a) Investigate possible violations of the provisions of NRS 338.010 to 338.090, inclusive, committed in the course of the execution of the contract, and determine whether a violation has been committed and inform the Labor Commissioner of any such violations; *or*

(b) *Refer a possible violation of the provisions of NRS 338.010 to 338.090, inclusive, to the Public Works Compliance Division in the Office of Labor Commissioner. Such a referral must be made on a form prescribed by the Labor Commissioner.*

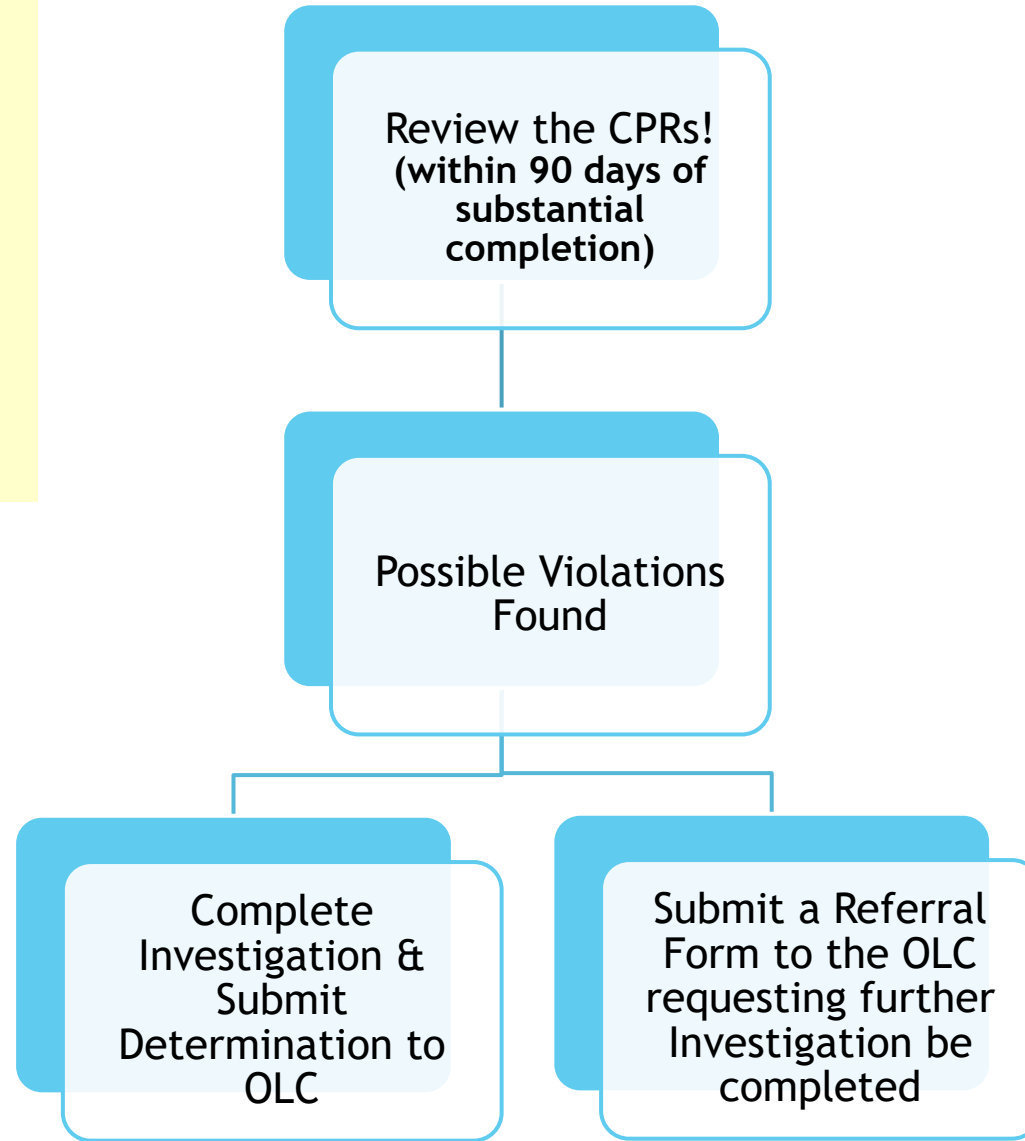
******Public bodies MUST review CPRs for possible violations before sending a referral to OLC.***

NRS 338.070(11) As used in this section, “substantial completion” means that the construction of a public work is, in accordance with the contract documents, sufficiently complete that the owner can occupy and use the public work as intended.
(NAC 338.144)

NRS 338.070(1) now allows for Awarding Bodies to submit Referral Forms to the OLC!

When to submit a Referral Form:

- If the claim is too complex and requires a “deep dive”
- You don’t have staff to finish the audit & draft the determination



STATE OF NEVADA
Office of Labor Commissioner

REQUEST TO INVESTIGATE POSSIBLE VIOLATIONS OF NRS 338.010 to NRS 338.090 FORM

Per NRS 338.070, any public body awarding a contract shall investigate or refer a possible violation of the provisions of NRS 338.010 to 338.090, inclusive, to the Public Works Compliance Division in the Office of the Labor Commissioner within 90 days after substantial completion of the contract. Such a referral must be made on a form prescribed by the Labor Commissioner.

Please supply the following information to the Office of Labor Commissioner by e-mail within 90 days of substantial completion.

PWP#:	Contract#
Project Name:	Bid Opening Date:
Award Date:	Notice to Proceed Date:
Awarded Project Contract Value:	Wage Determination Used (Region/Year):
Prime Contractor Monetary Limit on Contractor's License:	Amount of Retention Held:
Awarding Body:	Awarding Body Contact Name:
Awarding Body Phone #:	Awarding Body Email:
Prime Contractor:	Prime Contractor Contact Name:
Prime Contractor Phone #:	Prime Contractor Email:
Subcontractor:	Subcontractor Contact Name:
Subcontractor Phone #:	Subcontractor Email:
Prime Contractor Start & End Date:	Subcontractor Start Date & End Date:

ALLEGED STATUTE VIOLATIONS (CHECK ALL THAT APPLY):

- | | |
|---|---|
| <input type="checkbox"/> Non-Payment of Prevailing Wage (NRS 338.020) | <input type="checkbox"/> Premium Pay OT, Zone Pay, Holiday Pay (NRS 338.020(3)) |
| <input type="checkbox"/> Misclassification (NAC 338.0095) | <input type="checkbox"/> AUA Violation (NRS 338.01165) |
| <input type="checkbox"/> Inaccurate/Incomplete CPRs (NRS 338.070) | <input type="checkbox"/> Other: <input style="width: 150px;" type="text"/> |

BRIEF SUMMARY OF RELEVANT FACTS (Include workers' names and possible witnesses with contact information if known):

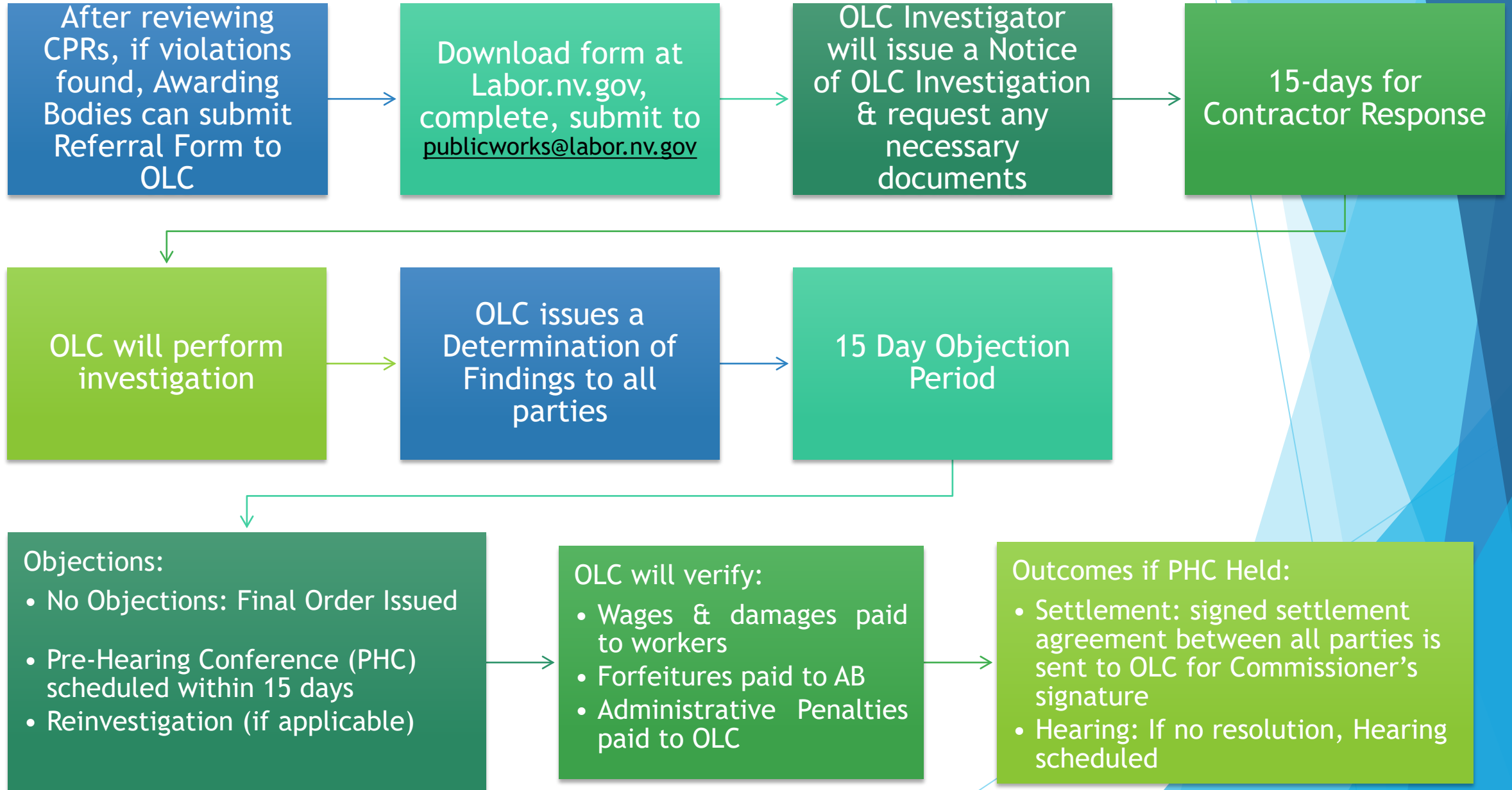
****Please attach all relevant CPRs, paystubs, timesheets, and any other information pertinent to the investigation.**

Clark, Esmeralda, Lincoln & Nye Counties: Office of Labor Commissioner 3340 West Sahara Avenue Las Vegas, NV 89102 Phone: (702) 486-2650 Fax: (702) 486-2660 E-Mail: publicworks@labor.nv.gov	All Other Counties: Office of Labor Commissioner 1818 College Park Suite 102 Carson City, NV 89706 Phone: (775) 684-1890 Fax: (775) 687-6409 E-Mail: publicworks@labor.nv.gov
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Referral Form will be available on our website @ Labor.nv.gov on January 1, 2026

- Complete Form & Attach:
 - CPRs
 - Timesheet
 - Daily Inspection Reports
 - Site Interviews
 - Any other supporting evidence you may have

Referral Form Process



NRS 338.070(9)-Fees & Penalties Assessable Against Awarding Bodies

FEES

\$1,000 for *each* contractor or subcontractor found in violation

PENALTIES

\$2,000 for each contractor or subcontractor found in violation

No Withholding of Funds

- A public body shall not withhold from a contractor or subcontractor any amount due in order to recover any fee or penalty assessed by the Labor Commissioner pursuant to subsection 9.

Review your CPRs & you'll have nothing to worry about!

**NRS 338.070, NAC 338.094,
NAC 338.096, NAC 338.098**

Read It, Know It, Follow It

NAC 338.096 CPRs-Examination by Awarding Bodies

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.

Things to Look for When Checking CPRs

Wages Paid Correctly?

- Do the wages listed match the PW rate listed in the Wage Determination for the Project?
- Overtime Paid for over 8 hours a day & 40 hours a week?

Did they work a 4/10?

- If not 4 days, 10-hour days, why?

Classified correctly?

- Do the crafts listed match the project work? Look at Daily Inspection Reports, talk to inspectors, interview workers, etc.

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

- Are they itemized, broken down hourly?
- Do you have a Fringe Benefit Statement (FBS)?
- Are benefits annualized?
- Are they paid to a 3rd party, plan, or fund in the name of the worker?

CPR Submission- NRS 338.070(6)

- Are CPRs submitted timely?
- Are they complete?
- Statement of Compliance signed?

Request additional documentation from the contractor pursuant to NAC 338.094(4)

- Random checks of paystubs and timesheets are encouraged.

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

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.

The background features abstract, overlapping geometric shapes in various shades of blue, ranging from light sky blue to deep navy blue. These shapes are primarily located on the right side of the frame, creating a modern, layered effect. The text is centered on the white background to the left of these shapes.

Awarding Body Determinations

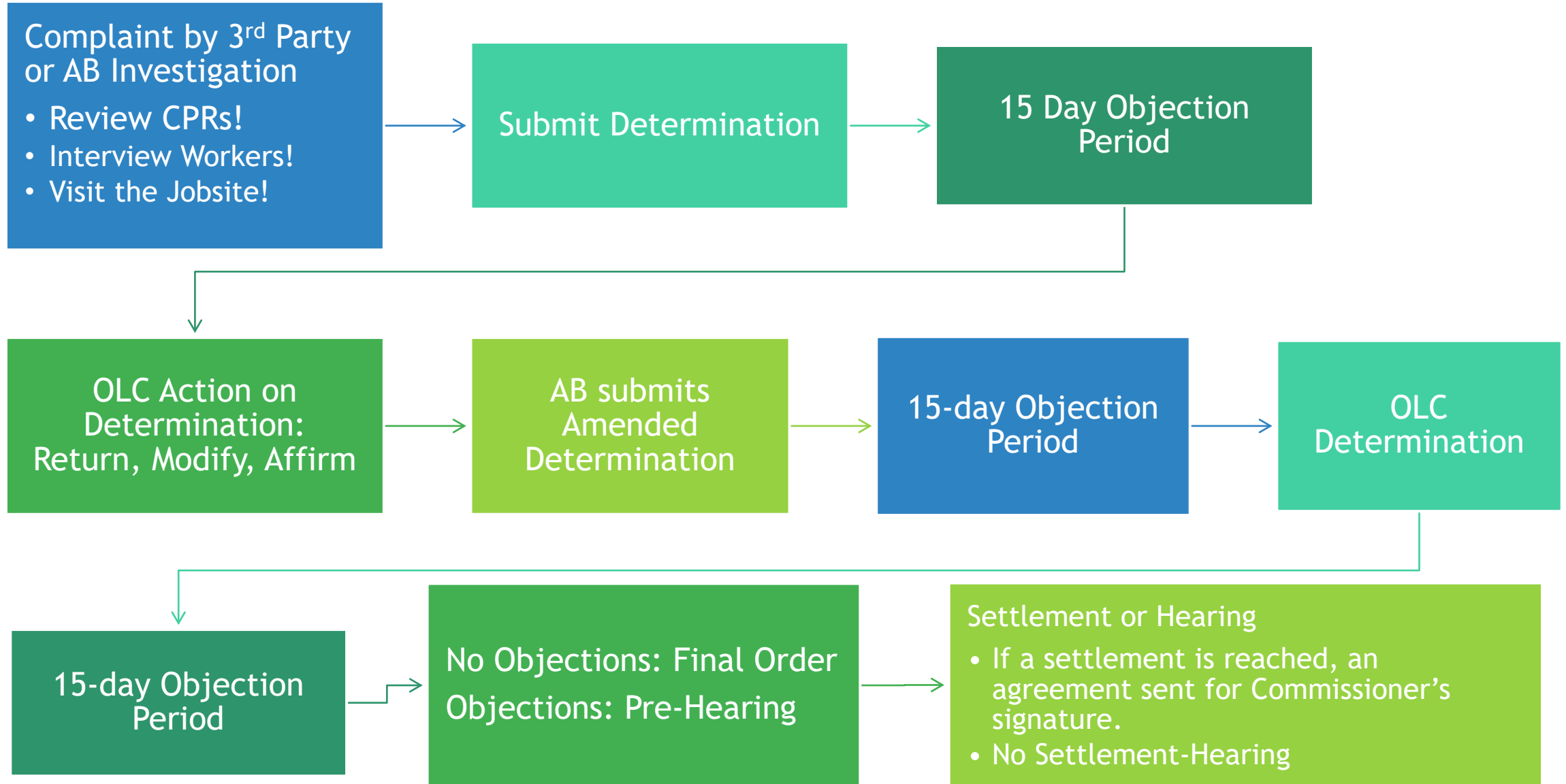
Determinations From Awarding Body

The Determination must include the following: NAC 338.110(6)

- ▶ Detailed narrative of findings
- ▶ Contractor information (Name & Address)
- ▶ Subcontractor information (Name & Address)
- ▶ Copy of the contract and supporting documents (CPRs)
- ▶ Any interview notes/signed statements
- ▶ Copies of other complaints relating to the investigation
- ▶ Computation of wages and penalties assessed for *each* worker
- ▶ PWP Number
- ▶ Objection language **MUST** be included in the determination (NAC 338.110(8))
- ▶ Copy of Notice of Service

NAC 338.110(9) Unless a written objection is filed with the Labor Commissioner pursuant to subsection 8, an awarding body is not required to submit a copy of a determination to the Labor Commissioner pursuant to subsection 4 if the determination solely concerns the late submittal of a certified payroll report in violation of subsection 6 of [NRS 338.070](#).

NRS 338.110 Determinations by Awarding Bodies



Template for Awarding Body Determination

Office of the Labor Commissioner
1818 E. College Parkway, Suite 102
Carson City, NV 89706
Via Email: |

Re: Prevailing Wage Claim NLC-25-00xxxx-“Complainant vs. Contractor”

PWP #:

Project Name:

Awarding Body Project Number:

Bid Open Date:

Award Date:

Project Cost:

Awarding Body Name & Address:

Awarding Body Email Address:

Prime Contractor Name & Address:

Prime Contractor Contact Email Address:

Subcontractor Name & Address:

Subcontractor Contact Email Address:

“AWARDING BODY NAME” (“AB”) has concluded its investigation into a formal complaint filed by “COMPLAINANT”, alleging that “CONTRACTOR” failed to INSERT DESCRIPTION OF VIOLATION AND STATUTES.

DETAILED NARRATIVE OF FINDINGS

- Summarize allegations of complaint and findings of the Awarding Body’s Investigation. Include actual statute violation (i.e., NRS 338.020)
- Include the total wages found owed and total workers owed in your determination and attach the restitution spreadsheet (if applicable) (i.e., A total of \$6,527.25 in wages was found owed to 32 workers)

Include NAC 338.110(8) Language:

A person who has been served a copy of a determination issued by an awarding body pursuant to subsection 4 and who disputes the determination issued by the awarding body may file a written objection with the Labor Commissioner within 15 days after the date of service of the determination issued by the awarding body. Such an objection must be accompanied by a short statement of the grounds for the objection and evidence substantiating the objection. The awarding body issuing the determination shall insert a statement to this effect into the determination issued by the awarding body.

Signature

Exhibits to add or notate in the determination pursuant to NAC 338.110(6)

- Copies of any claims or complaints received by the awarding body from the Labor Commissioner relating to the investigation;
- Copies of the applicable certified payroll reports and nonperformance payroll reports submitted by the contractor or subcontractor;
- If applicable, signed interview statements of employees of the contractor or subcontractor;
- If applicable, computations of penalties and back wages for each worker, including, without limitation, the name, address, and social security number of the worker;
- Any other information gathered during the investigation, i.e., timecards, paystubs, daily work reports.

SAMPLE DETERMINATION

Office of the Labor Commissioner
1818 E. College Parkway, Suite 102
Carson City, NV 89706
Via Email:

Re: **Wage Claim NLC-25-003626 – “Claimant” vs. “Contractor”**

Project: 12345-Building AB Restoration,
PWP-CL-2025-xxx
Bid Date: 4/20/2025
Award Date: 6/7/2025
Awarding Body: ABCDE County
Project Cost: \$1,799,333.00
Prime Contractor: ABC Contractor LLC
Subcontractor: XYZ Contractor, Inc.

“Awarding Body” (“AB”) has concluded its investigation into a formal complaint filed by “Complainant”, alleging that “Contractor” failed to pay prevailing wages and required premium pay for work performed on the referenced public work project, in violation of NRS 338.020, NRS 338.030, NRS 338.070(5), NAC 338.0095.

Based on this evidence, “AB” initiated a comprehensive audit of “Contractors” certified payroll reports (CPRs) for the full duration of the project and issued a formal records request. “Contractor” was directed to submit complete payroll and timekeeping records, including paycheck stubs, canceled checks, direct deposit confirmations, payroll registers, sign-in sheets, and timecards. These records were required for all workers reported on the CPRs to verify compliance with NRS 338 and determine the merits of the allegations.

“Contractor” certified payroll reports indicate that workers were classified and paid as Cement Masons at an hourly rate of \$63.63. However, paycheck stubs reveal that workers were actually paid between \$18.50 and \$30.00 per hour.

Additionally, during the review of the CPRs, it was found that workers were not paid premium pay for hours worked on Sundays and Holidays. CPRs 17 and 19 showed a total of 5 workers working on Friday, October 30, 20xx, a recognized Holiday (Nevada Day), and Sunday, November 1, 2025, without being paid the appropriate double time for all hours worked.

Based on the 2021/2022 “Clark County” wage determination and relevant craft job descriptions, “AB” has determined that the correct classification for the work performed by “Contractor” workers is Painters.

Further discrepancies were identified between the certified payroll reports and the timecards provided by “Contractor”. The company significantly underreported labor hours and failed to report overtime hours worked. Please refer to the enclosed audit spreadsheet for additional details.

Conclusion

The audit concluded that “Contractor” violated NRS 338.020, NRS 338.070(5), NAC 338.0095, NAC 338.015, and NAC 338.094. As a result, “Contractor” is indebted to its workers in the amount of \$43,595.57.

Audit Summary

Employee Name	Wages	Forfeiture
Last, First	\$17,768.86	\$6,600.00
Last, First	\$2,970.64	\$1,000.00
Last, First	\$7,069.50	\$3,000.00
Last, First	\$11,839.45	\$4,300.00
Last, First	\$3,947.11	\$1,100.00
	\$43,595.57	\$16,000.00

Under NRS 338.060(4), violations affecting the same worker incur penalties for each provision violated. “AB” assessed a total forfeiture of \$16,000.00 in accordance with NRS 338.060(1) and NRS 338.060(2).

Objection Process

Pursuant to NAC 338.110(8), any party aggrieved by this determination may file a written objection within 15 days of service. The objection must include a brief statement of the grounds and supporting evidence.

Submit objections to:

“Investigator,”
Compliance Audit Investigator
Office of the Labor Commissioner
1818 E. College Parkway, Suite 102
Carson City, NV 89706
Email:
Phone: (775) 684-1890 | Fax: (775) 687-6409

Additionally, send a copy to:

Awarding Body
Address
City, State ZIP
Email:

Failure to file a valid objection within the prescribed period will render this determination the final order of the Labor Commissioner under NAC 338.112(5).

Respectfully,
Title
Awarding Body

Example Restitution Spreadsheet

NLC-25-002XXXX- Exhibit A

Employee Name	CPR #	Classification	Days Paid & Reported Incorrectly	Standard Hours (WK)	ST Hourly Rate	OT Hours (WK)	OT Hourly Rate	DT Hours Worked (WK)	DT Hourly Rate	Total Paid for Week	Total Owed Per Week	Total Difference Owed	NRS 338.060(1) Forfeitures	NRS 338.060(2) Forfeitures	NRS 338.060(3) Forfeitures
WORKER 1	13	Alarm Installers	3	25	\$79.20	6	\$118.81	0	\$158.40	\$2,455.20	\$2,692.86	\$237.66	\$150.00	\$150.00	
WORKER 2	13	Alarm Installers	3	25	\$79.20	6	\$118.81	0	\$158.40	\$2,455.20	\$2,692.86	\$237.66	\$150.00	\$150.00	
WORKER 2	15	Alarm Installers	2	16	\$79.20	4	\$118.81	0	\$158.40	\$1,584.00	\$1,742.44	\$158.44	\$100.00	\$100.00	
WORKER 2	17	Alarm Installers	1	15.5	\$79.20	4	\$118.81	0.5	\$158.40	\$1,683.00	\$1,782.04	\$99.04	\$50.00	\$50.00	
WORKER 3	15	Alarm Installers	2	16	\$79.20	4	\$118.81	0	\$158.40	\$1,584.00	\$1,742.44	\$158.44	\$100.00	\$100.00	
WORKER 3	17	Alarm Installers	1	15.5	\$79.20	4	\$118.81	0.5	\$158.40	\$1,683.00	\$1,782.04	\$99.04	\$50.00	\$50.00	
WORKER 4	15	Alarm Installers	1	16	\$79.20	2	\$118.81	0	\$158.40	\$1,425.60	\$1,504.82	\$79.22	\$50.00	\$50.00	
Late CPR	CPR #	Week Ending	Due	Received	Workers	Days Late									\$3,700.00
	25	6/16/2024	7/15/2024	8/21/2024	2	37				\$12,870.00	\$13,939.50	\$1,069.50	\$650.00	\$650.00	\$3,700.00
Total Owed to Each Worker															
WORKER 1	\$237.66														
WORKER 2	\$495.14														
WORKER 3	\$257.48														
WORKER 5	\$79.22														
Total Forfeitures Due															
Total Forfeitures Pursuant to NRS 338.060(1)&(2)		\$1,300.00													
Late CPR Forfeiture Pursuant to NRS 338.060(3)		\$3,700.00	**Statutorily Reduced to \$1,000.00												

**A restitution spreadsheet should be included with any determination in which wages are found due to a worker

CALCULATING FORFEITURES, DAMAGES AND PENALTIES

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 1st Offense: \$1,000.00/2nd 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">• If found that a person has willfully and repeatedly failed to pay the prevailing wage, damages shall be assessed <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">• Calculate Damages in a separate column on your restitution spreadsheet• Provide justification for “Willfully & Repeatedly”	<ul style="list-style-type: none">• Awarding bodies may request investigation costs<ul style="list-style-type: none">• Provide documentation to support \$ assessed

(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;

NRS 338.035(4)-Administrative Penalties

1st Offense

- Administrative penalty \$20-\$50 per day per worker
- Maximum of \$2,500.00

2nd Offense

- Administrative penalty \$20-\$50 per day per worker
- Maximum of \$5,000.00

Wage Restitution

- Difference in wages owed
- Assess forfeitures (NRS 338.060(1))

**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](#).

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

BRETT HARRIS

LABOR COMMISSIONER

MALIA TATOM

DEPUTY LABOR COMMISSIONER

KATE ALLEN

CHIEF COMPLIANCE/AUDIT INVESTIGATOR

CONTACT US:

LAS VEGAS OFFICE: 702-486-2650

CARSON CITY OFFICE: 775-684-1890

EMAIL: PUBLICWORKS@LABOR.NV.GOV

FOR MORE INFORMATION:

LABOR.NV.GOV



Relevant Sections of Statutes & Regulations Referenced in the Presentation

Changes to NRS 338.013

NRS 338.013

(1) A public body that undertakes a public work shall request from the Labor Commissioner an identifying number with a designation of the work ***not less than 3 business days before any advertisement or other type of solicitation is published or made for the public work.*** That number must be included in any ***such advertisement or solicitation or any*** bid or other document submitted in response to the advertisement or solicitation.

(2) Each public body which awards a contract for any public work shall report its award to the Labor Commissioner within 10 days after the award, giving the name and address of the contractor to whom the public body awarded the contract and the identifying number for the public work.

(3) Each contractor engaged on a public work shall report to the Labor Commissioner and the public body that awarded the contract the name and address of each subcontractor whom the contractor engages for work on the project within 10 days after the subcontractor commences work on the contract and the identifying number for the public work.

(4) The public body which awarded the contract shall report the completion of all work performed under the contract to the Labor Commissioner before the final payment of money due the contractor by the public body.

(5) If a public body fails to comply with subsection 2 or 4, the Labor Commissioner may impose against the public body a penalty of \$50 for each calendar day or portion thereof that the public body is not in compliance.

NRS 338.017 & NRS 338.015

Administrative Penalties/Disqualifications

NRS 338.015(2) Except as otherwise provided in NRS 338.035 and in addition to any other remedy or penalty provided in this chapter, if any person, including, without limitation, a public body, violates any provision of NRS 338.010 to 338.130, inclusive, or any regulation adopted pursuant thereto, the Labor Commissioner may, after providing the person with notice and an opportunity for a hearing, impose against the person an administrative penalty of not more than \$5,000 for each such violation.

338.017(1) If any administrative penalty is imposed pursuant to this chapter against a contractor or subcontractor for the commission of an offense, the Labor Commissioner may disqualify the contractor or subcontractor and the corporate officers, if any, of 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;
- (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 fourth or subsequent offense, for a period of not less than 5 years after the date of the imposition of the administrative penalty.

Changes to NRS 338.070

NRS 338.070 Investigations of violations by public bodies; withholding of certain sums by public bodies and contractors; maintenance and inspection of records regarding employees; regulations regarding procedures for electronic filing of records regarding employees; penalty for noncompliance.

1. Any public body awarding a contract shall, *within 90 days after substantial completion of the contract* :

(a) Investigate possible violations of the provisions of [NRS 338.010](#) to [338.090](#), inclusive, committed in the course of the execution of the contract, and determine whether a violation has been committed and inform the Labor Commissioner of any such violations; and

(b) Refer a possible violation of the provisions of NRS 338.010 to 338.090, inclusive, to the Public Works Compliance Division in the Office of Labor Commissioner. Such a referral must be made on a form prescribed by the Labor Commissioner.

9. If the Labor Commissioner finds that a public body has failed to comply with the requirements of subsection 1, the Labor Commissioner may impose against the public body:

(a) A fee of \$1,000 for each contractor or subcontractor found to be in violation of the provisions of NRS 338.010 to 338.090, inclusive, on the public work; and

(b) An administrative penalty of \$2,000 for each contractor or subcontractor found to be in violation of the provisions of NRS 338.010 to 338.090, inclusive, on the public work.

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 found to be owed \$850.00 in wages. The contractor willfully and repeatedly failed to pay its workers; you may assess \$850.00 in damages, for a total of \$1,700.00 in restitution owed to the worker.

- Calculate Damages in a separate column on your restitution spreadsheet
- Provide justification for “Willfully & Repeatedly”

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.

**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.