

Package: wh347 (via r-universe)

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Type Package

Title Calculations for the WH-347 Certified Payroll Form

Version 0.1.0

Description Computes one line and one week of the U.S. Department of Labor WH-347 certified payroll form, revised version (Rev. January 2025), used on Davis-Bacon and Related Acts contracts. Given a worker's week (base rate, fringe rates per plan, straight-time and overtime hours per day, cash in lieu of fringe, deductions), it returns columns 5 to 9 of the form, the per-plan fringe totals for the crew and a reconciliation check of column 6B. Port of the Go package 'wh347' published by TableTemplates; no dependency and no I/O.

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URL <https://github.com/tresor4k/wh347-r>,
<https://tabletemplates.com/certified-payroll-software/>

BugReports <https://github.com/tresor4k/wh347-r/issues>

Language en-US

Encoding UTF-8

Depends R (>= 4.0)

Repository <https://tresor4k.r-universe.dev>

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wh347_compute_line	<i>Compute one line of the WH-347 certified payroll form</i>
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Description

Computes one line of the U.S. Department of Labor WH-347 certified payroll form, revised version (Rev. January 2025), used on Davis-Bacon and Related Acts contracts: column 2 and columns 5 to 9, from one worker’s week on one project.

Usage

wh347_compute_line(week)

Arguments

week a worker week built by wh347_worker_week.

Details

Arithmetic is plain double precision with no intermediate rounding, in the same order of operations as the Go package; use wh347_round_cents for display only. The ST/OT split is entered by the user, not computed from a daily or weekly threshold.

The line is flagged "review" when the net pay is negative, the week exceeds 112 hours, the base rate is negative, or an entered column 7B is lower than column 7A minus 0.005.

Value

A named list:

worker_type	column 2, copied from the input: "J", "RA" or "" (not entered).
st_hours	column 5, straight-time hours for the week.
ot_hours	column 5, overtime hours for the week.
total_hours	column 5, total hours (ST + OT).
st_rate	column 6A, ST line: base rate, \$/h.
ot_rate	column 6A, OT line: base rate x 1.5, \$/h.
gross	wages ST x rate + OT x rate x 1.5 (excludes 6C).
fringe_credit	column 6B: total hours x total fringe \$/h.
cash_in_lieu	column 6C: total hours x cash-in-lieu \$/h.
gross_project	column 7A, gross earned on this project: wages + 6C.

gross_all_work column 7B, gross earned for all work: entered value, else 7A.
gross_all_work_entered
TRUE when 7B was entered, FALSE when it defaulted to 7A.
total_deductions
column 8, total deductions for all work.
net_pay column 9: 7B - 8. The 6B fringe credit is never included.
rate_plus_fringe
base rate + total fringe, \$/h (utility value, not a form column).
sanity "ok" or "review".

Source

Not an official DOL tool, not legal advice; you remain responsible for your certified payrolls. The package does not check wage determinations, fill the Statement of Compliance (page 2), or produce the form itself. DOL instructions for the WH-347: <https://www.dol.gov/agencies/whd/forms/wh347>. The same calculations are available as a hosted tool at <https://tabletemplates.com/certified-payroll-software/>.

See Also

[wh347_compute_run](#), [wh347_worker_week](#)

Examples

```
week <- wh347_worker_week(
  base_rate = 30,
  fringe = wh347_fringe_rates(health_welfare = 4, pension = 2),
  st_by_day = c(8, 8, 8, 8, 8, 0, 0),
  ot_by_day = c(4, 0, 0, 0, 0, 0, 0),
  deductions = wh347_deductions(other = 310))
l <- wh347_compute_line(week)
l$total_hours           # 44, column 5
l$ot_rate               # 45, column 6A, OT line
wh347_round_cents(l$fringe_credit) # 264, column 6B
wh347_round_cents(l$gross_project) # 1380, column 7A
wh347_round_cents(l$net_pay)       # 1070, column 9
l$sanity                 # "ok"
```

wh347_compute_run	<i>Compute a WH-347 run: one project, one week</i>
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Description

Computes all lines of a run with [wh347_compute_line](#), the crew totals paid to each fringe plan and the reconciliation check of column 6B.

Usage

```
wh347_compute_run(weeks)
```

Arguments

weeks a list of worker weeks built by [wh347_worker_week](#) (NULL or an empty list for an empty crew).

Value

- A named list:
- lines one line per input worker, in input order (see [wh347_compute_line](#)).
 - plan_totals crew totals paid to each plan, a list built by [wh347_fringe_rates](#): sum of total hours x plan rate.
 - plan_totals_sum sum of the 4 plan totals.
 - fringe_column_sum sum of column 6B over all lines.
 - reconciles TRUE when the absolute difference between fringe_column_sum and plan_totals_sum is lower than 0.005.

See Also

[wh347_compute_line](#)

Examples

```
week <- wh347_worker_week(
  base_rate = 30,
  fringe = wh347_fringe_rates(health_welfare = 4, pension = 2),
  st_by_day = c(8, 8, 8, 8, 8, 0, 0),
  ot_by_day = c(4, 0, 0, 0, 0, 0, 0),
  deductions = wh347_deductions(other = 310))
r <- wh347_compute_run(list(week))
wh347_round_cents(r$plan_totals$health_welfare) # 176
r$reconciles                                      # TRUE
```

wh347_deductions	<i>Itemized weekly deductions (column 8)</i>
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Description

wh347_deductions holds the itemized weekly deductions in \$ for all work (column 8). They are entered, never computed. wh347_deductions_total returns the column 8 total: the sum of the 4 itemized deductions.

Usage

```
wh347_deductions(fica = 0, federal_tax = 0, state_tax = 0, other = 0)
wh347_deductions_total(deductions)
```

Arguments

fica	FICA withholding.
federal_tax	federal income tax withholding.
state_tax	state income tax withholding.
other	other permissible deductions.
deductions	a list built by wh347_deductions.

Value

wh347_deductions: a named list with elements fica, federal_tax, state_tax and other. wh347_deductions_total: a number.

Examples

```
d <- wh347_deductions(fica = 61.2, federal_tax = 90, state_tax = 38.5, other = 10.3)
wh347_deductions_total(d) # 200
```

wh347_fringe_rates	<i>Fringe benefit rates per plan</i>
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Description

wh347_fringe_rates holds the fringe benefit rates in \$/hour, one per plan. wh347_fringe_total returns the total hourly fringe credit: the sum of the 4 plan rates.

Usage

```
wh347_fringe_rates(health_welfare = 0, pension = 0, vacation = 0, training = 0)
wh347_fringe_total(fringe)
```

Arguments

health_welfare	health and welfare plan, \$/h.
pension	pension plan, \$/h.
vacation	vacation / holiday plan, \$/h.
training	training plan, \$/h.
fringe	a list built by wh347_fringe_rates.

Value

wh347_fringe_rates: a named list with elements health_welfare, pension, vacation and training. wh347_fringe_total: a number.

Examples

```
f <- wh347_fringe_rates(health_welfare = 4, pension = 2)
wh347_fringe_total(f) # 6
```

wh347_round_cents	<i>Round to the cent, halves toward +Inf</i>
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Description

Rounds to cents, halves toward +Inf: the same result as the Go function RoundCents and as JavaScript Math.round($n * 100$) / 100. For display and snapshots only, never inside the calculation.

Usage

```
wh347_round_cents(x)
```

Arguments

x a numeric vector.

Details

$x * 100$ is computed in double precision, floored, and increased by one when the remainder is at least 0.5. This differs from round(x , 2), which follows IEC 60559 and does not round halves toward +Inf.

Value

A numeric vector of the same length as x.

Examples

```
wh347_round_cents(c(1069.999999999, 0.005, -1.005, -0.125, 2.675))
# 1070.00 0.01 -1.00 -0.12 2.68
```

wh347_worker_week	<i>One worker's week on one project: the input of one WH-347 line</i>
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Description

Builds the input of [wh347_compute_line](#): a named list with the base rate, the fringe rates per plan, the straight-time and overtime hours of the 7 days of the payroll week, the deductions, the cash paid in lieu of fringe benefits, the gross earned for all work (column 7B) and the worker type (column 2).

Usage

```
wh347_worker_week(base_rate = 0, fringe = wh347_fringe_rates(),
                  st_by_day = rep(0, 7), ot_by_day = rep(0, 7),
                  deductions = wh347_deductions(), cash_in_lieu_rate = 0,
                  gross_all_work = NULL, worker_type = "")
```

Arguments

base_rate	hourly base rate actually paid, \$/h (column 6A, ST line).
fringe	hourly fringe credit per plan, built by wh347_fringe_rates (column 6B is derived from it).
st_by_day	straight-time hours per day, 7 days of the payroll week.
ot_by_day	overtime hours per day, 7 days of the payroll week. The ST/OT split is entered, not computed.
deductions	itemized deductions for all work (column 8), built by wh347_deductions .
cash_in_lieu_rate	cash paid in lieu of fringe benefits, \$/h (column 6C). Zero means none.
gross_all_work	gross earned for all work, all projects (column 7B). NULL means 7B = 7A.
worker_type	column 2: "J" (journeyworker), "RA" (registered apprentice) or "" (not entered, printed blank, never defaulted to "J").

Value

A named list with the same elements as the arguments.

See Also

[wh347_compute_line](#), [wh347_fringe_rates](#), [wh347_deductions](#)

Examples

```
week <- wh347_worker_week(  
  base_rate = 20,  
  fringe = wh347_fringe_rates(health_welfare = 1, pension = 1,  
                               vacation = 0.5, training = 0.25),  
  st_by_day = c(8, 8, 8, 8, 8, 0, 0),  
  gross_all_work = 1500,  
  worker_type = "RA")  
wh347_compute_line(week)$net_pay # 1500
```

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