

Instruction Sheet

Instructions for Reporting Agricultural Workers

- Agricultural workers are workers directly hired and paid by the farm operation to perform work on a farm or ranch in connection with the production of agricultural products.
- Include part-time workers, paid family members, hired managers, and workers on paid leave.
- Do not include workers hired through a contractor, custom workers (workers hired to use their machines to perform a service on the farm e.g., combining, fertilizing), retail workers, or value added workers (workers who materially alter the form of the product produced e.g., winery, dairy manufacturing plant workers).
- Report workers under the worker code (provided on page 5) in which they are working, not under the worker code for which they have been trained.
- If the worker performs work in two or more worker codes, report them under the worker code that requires the highest level of skill. If there is no measurable difference in skill requirements, report workers under the worker code in which they spend the most time.

Instructions for Reporting Hours

In Sections 1 and 2, report total hours by worker code for the week specified in the questions.

TOTAL HOURS

Total hours are the sum of base and overtime hours worked.

BASE HOURS

Base hours are hours worked at the employee's regular rate of pay. For salaried employees, report the standard amount of hours worked on your operation.

OVERTIME HOURS

Overtime hours are hours worked that are paid at an amount above the employee's regular rate of pay.

Instructions for Reporting Wages

In Sections 1 and 2, report total wages by worker code for the week specified in the questions.

GROSS WAGES

Gross wages are the total amount paid to workers before taxes and other deductions. Include the worker's share of social security and unemployment insurance, but exclude the employer's share. Include in-kind payments (e.g., agricultural product like a side of beef, bushels of grain, etc.) provided in lieu of wages for work done. In-kind payments do not include benefits such as housing, meals or insurance.

BASE WAGES

Base wages are the minimum amount paid and do not include bonuses, overtime pay, commissions. For employees on an incentive system, base wages are the minimum amount guaranteed. Include in-kind payments.

BONUS WAGES

Bonus wages are wages paid in addition to the base wages. These include performance pay (e.g., piece rate pay beyond base wage), hazard pay, and bonuses that are paid each pay period. Commissions should also be reported under bonus wages. Do not include end of the season bonuses.

OVERTIME WAGES

Overtime wages are the wages paid for the overtime hours.

Examples:

PIECE RATE PAY EXAMPLE

Sixty apple pickers worked 50 hours each during the week specified in the question. They were guaranteed \$12 per hour and were paid \$12,000 in additional wages based on the piece rate. They would be reported under worker code 12. Total hours and total base hours were both 3,000 for the 60 apple pickers. This group of workers were paid in total \$48,000 gross wages based on the amount they picked. Base wages would be reported as \$36,000 and bonus wages would be reported as \$12,000.

Enter the Worker Code from Page 5	Number of Paid Workers that week	Total Hours Worked that week	How many of the Total Hours Worked that week were....		Total Gross Wages Paid that week (Dollars)	How much of the Total Gross Wages Paid that week were...		
			Total Base Hours	Total Overtime Hours		Total Base Wages (Dollars)	Total Bonus Wages (Dollars)	Total Overtime Wages (Dollars)
12	60	3,000	3,000	0	\$48,000	\$36,000	\$12,000	0

OVERTIME PAY EXAMPLE

Ten vegetable packers worked 50 hours each, 10 of which were overtime hours. Each were paid \$10 an hour for the first 40 hours and time and a half (\$15) for the 10 overtime hours. They would be reported under worker code 14. Total hours would be 500. Total base hours would be 400. Total overtime hours would be 100. This group of workers were paid \$5,500 in total gross wages, \$4,000 in total base wages, 0 total bonus wages, and \$1,500 total overtime wages.

Enter the Worker Code from Page 5	Number of Paid Workers that week	Total Hours Worked that week	How many of the Total Hours Worked that week were....		Total Gross Wages Paid (Dollars) that week	How much of the Total Gross Wages Paid that week were...		
			Total Base Hours	Total Overtime Hours		Total Base Wages (Dollars)	Total Bonus Wages (Dollars)	Total Overtime Wages (Dollars)
14	10	500	400	100	\$5,500	\$4,000	0	\$1,500

