

**SUPPORTING STATEMENT FOR
CONFORMED WAGE CLASSIFICATIONS AND UNCONVENTIONAL FRINGE BENEFIT
PLANS UNDER THE DAVIS-BACON AND RELATED ACTS AND CONTRACT WORK
HOURS AND SAFETY STANDARDS ACT
OMB CONTROL NO. 1235-0023**

The U.S. Department of Labor (Department) submits this information collection request (ICR) as an extension without change of a currently approved collection.

Part A.: JUSTIFICATION

1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.

The regulations at 29 CFR Part 5 prescribe labor standards for federally financed and assisted construction contracts subject to the Davis-Bacon Act (DBA), 40 U.S.C. 3141 et seq., the Davis-Bacon Related Acts (DBRA), and labor standards for all contracts subject to the Contract Work Hours and Safety Standards Act (CWHSSA), 40 U.S.C. 3701, et seq. The DBA and DBRA require payment of locally prevailing wages and fringe benefits, as determined by the Department of Labor (Department), to laborers and mechanics on most federally financed or federally assisted construction projects. See 40 U.S.C. 3142(a) and 29 CFR 5.5(a)(1). CWHSSA requires the payment of one and one-half times the basic rate of pay for hours worked over 40 in a week on most federal contracts involving the employment of laborers or mechanics. See 40 U.S.C. 3702(c) and 29 CFR 5.5(b)(1). The requirements of this information collection consist of (A) reports of conformed classifications and wage rates, and (B) requests for approval of unfunded fringe benefit plans.

- A. Conformance Reports (current 29 CFR 5.5(a)(1)(ii)): DBA section 1(a) provides that every contract subject to the DBA must contain a provision (wage determination) stating the minimum wages and fringe benefits to be paid the various classes of laborers and mechanics employed on the contract. See 40 U.S.C. 3141(c)(1) and 29 CFR 5.5(a)(1)(i). This requirement necessitates a method for establishing minimum rates for classes of employees omitted from wage determinations, primarily due to wage data being unavailable. 29 CFR 5.5(a)(1)(ii) requires that any class of laborer or mechanic not listed in the wage determination that is to be employed under the contract shall be classified in conformance with the wage determination. A report of the conformance action (or, where there is disagreement among the parties, the questions and views of all parties) shall be submitted through the contracting officer to the Department for review and approval. 29 CFR 5.5(a)(3)(i).
- B. Unfunded Fringe Benefit Plans (current 29 CFR 5.5(a)(1)(iv)): The DBA provides that wages may include “costs to the contractor or subcontractor which may be reasonably anticipated in providing benefits to laborers or mechanics pursuant to an enforceable

Conformed Wage Classifications and Unconventional Fringe Benefit Plans Under the Davis-Bacon and Related Acts and Contract Work Hours and Safety Standards Act

OMB Control Number: 1235-0023

OMB Expiration Date: 09/30/26

commitment to carry out a financially responsible plan or program.” 40 U.S.C. 3141(2)(B) (ii). Where a benefit plan is not the conventional type described in the DBA and/or common in the construction industry that is established under a customary fund or program, it is necessary to determine from the circumstances whether the benefit is bona fide, as required by the DBA. Current 29 CFR 5.5(a)(1)(iv) provides for contractors to request approval of unfunded fringe benefit plans.

2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.

- A. Conformance Reports: The Wage and Hour Division (WHD) of the Department reviews a proposed conformance action report to determine the appropriateness of the request. WHD considers such factors as (1) the work of the proposed classification, which cannot be work that is performed by a classification already listed in the wage determination; (2) whether the construction industry uses the proposed classification in the area; and (3) whether the proposed wages and fringe benefits bear a reasonable relationship (i.e., appropriate comparison of skills and duties) to the rates contained in the wage determination. Upon completion of the review, WHD approves, modifies, or disapproves the conformance request and issues a determination.
- B. Unfunded Fringe Benefit Plans: Taking credit for payments to fringe benefit plans that are not bona fide violates the DBA and DBRA. WHD reviews requests for approval of unfunded fringe benefit plans to determine the propriety of the plans.

3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also, describe any consideration of using information technology to reduce burden.

Information required by the report of a proposed conformance action or a request to review an unfunded fringe benefit plan is acceptable in any format, electronic or otherwise. Pursuant to the Government Paperwork Elimination Act (GPEA), WHD will accept electronic (fax and email) submissions of requests to approve conformed wage rates and unfunded fringe benefit plans.

- A. Conformance Reports: WHD currently receives about 150 electronic (fax and email) conformance requests annually from contracting officers. Each individual contracting agency must determine any electronic submission option of the information sent by interested parties (contractors and workers), because they provide the information directly to each contracting agency (not the Department).
- B. Unfunded Fringe Benefit Plans: Respondents may submit required information in any format, including fax and email. The Department receives many requests to approve

unfunded benefit plans each year, and the expense to expand electronic submission options (e.g., on-line submission) would not be justified.

4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.

The basic recordkeeping requirements of this regulation (current 29 CFR 5.5(a)(3)(i), 5.5(c), and 5.15) are a restatement of requirements cleared under OMB control number 1235-0018 (Records to be Kept by Employers under the Fair Labor Standards Act (FLSA), 29 CFR part 516). Requirements at regulations 29 CFR 5.5(a)(3)(ii) for weekly reporting of DBA required payroll items are approved under OMB control number 1235-0008.

Contractors employing apprentices or trainees may pay less than the applicable wage determination rate, provided the apprentices or trainees are employed pursuant to, and individually registered in, approved programs. The Employment and Training Administration of the Department administers these apprenticeship or training programs that involve substantial training obligations and require the maintenance of detailed records on the part of the contractor. (For an example of these requirements, see 29 CFR 29.6, approved under OMB control number 1205-0223. Thus, the requirement in 29 CFR 5.5(a)(3)(i) that a contractor employing apprentices or trainees maintain written evidence of the registration of the apprentices and trainees along with documentation of the ratios and wage rates prescribed in the applicable programs does not impose any additional burden on contractors.

5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

This information collection does not have a significant impact on a substantial number of small entities.

6. Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

Without this collection, it would be impossible for the Department to establish minimum rates for classes of employees omitted from wage determinations, primarily due to wage data being unavailable. It would also be impossible to determine whether the benefit for an unfunded fringe benefit plan is bona fide, as required by the DBA.

7. Explain any special circumstances that would cause an information collection to be conducted in a manner:

- **requiring respondents to report information to the agency more often than quarterly;**

- **requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;**
- **requiring respondents to submit more than an original and two copies of any document;**
- **requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;**
- **in connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;**
- **requiring the use of statistical data classification that has not been reviewed and approved by OMB;**
- **that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or**
- **requiring respondents to submit proprietary trade secrets, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentially to the extent permitted by law.**

This information collection involves no special circumstances.

8. **If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years -- even if the collection-of-information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

On June 15, 2026, the Department published a notice in the *Federal Register* inviting public comment about this information collection (91 FR 36012). No comments were received.

9. Explain any decision to provide any payments or gifts to respondents, other than remuneration of contractors or grantees.

No payment or gift of any kind is provided by Department to respondents.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy. If the collection requires a systems of records notice or privacy impact assessment, those should be cited and described here.

The Department offers no pledge of confidentiality in association with this information collection. As a practical matter, the Department would only release this information in accordance with the provisions of the Freedom of Information Act (5 U.S.C. 552) and its attendant regulations (29 CFR part 70) and with the Privacy Act (5 U.S.C. 552a).

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

There are no questions of a sensitive nature.

12. Provide estimates of the hour burden of the collection of information. The statement should:

Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.

If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens.

Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included under 'Annual Cost to Federal Government'.

The Department bases the following estimates on agency experience and workload data.

- A. Conformance Reports: Several government agencies (e.g., Department of Defense, General Services Administration, Department of Transportation) that account for a large portion of federally financed or federally assisted construction contracts subject to the DBA and DBRA have developed standardized procedures for submitting requests for conformed wage rate approval. The Department estimates respondents spend approximately 15 minutes providing information to a contracting agency regarding each conformance request. In FY 2025, 8,738 conformance reports were submitted to the Department.

Therefore, the annual reporting and recordkeeping burden for conformance reports is:

$$8,738 \text{ conformances} \times 15 \text{ minutes} \div 60 \text{ minutes per hour} = 2,185 \text{ hours (rounded).}$$

- B. Unfunded Fringe Benefit Plans: The Department receives about 120 requests to approve unfunded fringe benefit plans annually and estimates it takes approximately one hour to assemble the plan data, prepare, and transmit each request for approval of an unfunded fringe benefit plan.

Therefore, the annual reporting and recordkeeping burden for unfunded fringe benefit plans is:

$$120 \text{ plans} \times 1 \text{ hour} = 120 \text{ hours.}$$

Total responses:

$$8,738 \text{ conformance reports} + 120 \text{ unfunded fringe benefit plans} = 8,858 \text{ responses.}$$

Total hours:

$$2,185 \text{ hours for conformance reports} + 120 \text{ hours for unfunded fringe benefit plans} = 2,305 \text{ hours.}$$

Absent specific data on salaries of employees in the construction industry who deal with conformances and unfunded fringe benefit plans, the Department uses the seasonally adjusted average hourly rate for production or nonsupervisory workers on construction industry payrolls to determine respondent costs. This rate, as of July 2026, is \$42.11.¹ To this amount, the Department adds 43% benefits cost plus 17% overhead cost.

$$\$42.11 \times 43\% = \$18.11 \text{ benefit costs (rounded).}$$

$$\$42.11 \times 17\% = \$7.16 \text{ overhead costs (rounded).}$$

¹ See The Employment Situation, July 2026, DOL, Bureau of Labor Statistics, Table B-3, <https://www.bls.gov/news.release/empsit.t19.htm>.

$\$42.11 + \$18.11 + \$7.16 = \67.38 total wage rate.

Accordingly, the Department estimates annual respondent costs will be:

$2,305 \text{ hours} \times \$67.38 = \$155,311$ (rounded).

13. Provide an estimate of the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet).

- **The cost estimate should be split into two components: (a) a total capital and start up cost component (annualized over its expected useful life); and (b) a total operation and maintenance and purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.**
- **If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collections services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.**
- **Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.**

Employers who are contractors on DBA/DBRA-covered construction contracts typically provide information to procuring agencies in support of the submission of conformance reports and unfunded fringe benefit plans to the Department. The following burden estimate represents the cost of such employers mailing such information to procuring agencies.

The Department estimates that only 1% of the respondents mail the information for conformance reports and unfunded fringe benefit plans, the remainder submit the information electronically.

$8,738 \text{ conformances} \times 1\% = 87$ conformances submitted via mail (rounded).

Conformed Wage Classifications and Unconventional Fringe Benefit Plans Under the Davis-Bacon and Related Acts and Contract Work Hours and Safety Standards Act
OMB Control Number: 1235-0023
OMB Expiration Date: 09/30/26

120 unfunded fringe benefit plans $\times$ 1% = 1 unfunded fringe benefit plan submitted via mail (rounded).

The cost of a first-class stamp as of August 2026, to mail the information, is \$0.82 and the estimated cost of an envelope is \$0.03. Thus, the cost to mail the information is \$0.85.

87 conformances submitted via mail $\times$ \$0.85 = \$73.95 cost to mail conformance information.

1 unfunded fringe benefit plan submitted via mail $\times$ \$0.85 = \$0.85 cost to mail unfunded fringe benefit plan information.

Therefore, the Department estimates the total annual mailing and postage cost of providing information for each response submission is:

\$73.95 conformance costs + \$0.85 unfunded fringe benefit plan costs = \$74.80.

14. Provide estimates of the annualized cost to the Federal Government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.

A. Conformance Reports

1. The Department estimates it receives 8,738 conformance reports per year, and that processing each report for the procuring agency will take approximately 10 minutes of analyst time for one employee and five minutes of clerical time for two separate full-time employees. The Department estimates annualized federal costs associated with these reports, exclusive of fringe benefits and overhead.

To estimate the cost to the procuring agency of analyst time for processing, the Department uses the 2026 General Schedule Locality Pay Table for federal government employees. Specifically, to calculate procuring agency analyst wages, the Department uses the hourly pay table for the rest of United States area, Grade 11, Step 4, which lists an hourly rate of \$39.36.² The Department does not calculate the cost of mailing, as the conformances are sent electronically to the procuring agency.

8,738 conformance reports $\times$ 10 minutes $\div$ 60 minutes per hour $\times$ \$39.36 per hour
= \$57,321 (rounded).

To estimate the cost of procuring agency clerical time, the Department uses the aforementioned pay table, Grade 3, Step 4, which lists an hourly rate of \$17.10.

² See 2026 General Schedule (GS) Locality Pay Tables, Salary Table 2026-RUS, https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/RUS_h.pdf.

$$8,738 \text{ conformance reports} \times 5 \text{ minutes} \div 60 \text{ minutes per hour} \times 2 \text{ employees} \times \$17.10 \text{ per hour} = \$24,903 \text{ (rounded).}$$

The annual cost to the procuring agency for processing and clerical work:

$$\$57,321 + \$24,903 = \$82,224.$$

2. The Department estimates that processing conforming reports takes 25 minutes of Department analyst time. To estimate the cost of Department analyst time, the Department uses the 2026 General Schedule Locality Pay Table for federal government employees in the Washington DC area at Grade 11, Step 4. The hourly rate for those employees is \$45.04.³ and 25 minutes of Department analyst time. The Department estimates annualized federal costs associated with these reports, exclusive of fringe benefits and overhead. The Department does not calculate the cost of mailing, as the conformances are sent electronically to the procuring agency.

$$8,738 \text{ conformance reports} \times 25 \text{ minutes} \div 60 \text{ minutes per hour} \times \$45.04 \text{ per hour} = \$163,983 \text{ (rounded).}$$

- B. Unfunded Fringe Benefit Plans: The Department receives approximately 120 requests to approve unfunded fringe benefit plans per year and estimates that analyzing and processing each submission takes five hours of analyst time.

To estimate the cost of analyst time, the Department uses the 2026 General Schedule Locality Pay Table for federal government employees in the Washington DC area at Grade 12, Step 4, which lists an hourly rate of \$53.98.⁴ The Department estimates annualized federal costs associated with these reports, exclusive of fringe benefits and overhead. The Department does not calculate the cost of mailing, as the conformances are sent electronically to the procuring agency.

$$120 \text{ unfunded fringe benefit plans} \times 5 \text{ hours} \times \$53.98 \text{ per hour} = \$32,388.$$

Accordingly, the Department estimates the cost to the federal government will be:

$$\$82,224 + \$163,983 + 32,388 = \$278,595.$$

15. Explain the reasons for any program changes or adjustments reported on the burden worksheet.

The costs to respondents and the federal government as both the number of conformances and unfunded fringe benefit plans increased, as did wages across the board. However, the mailing costs are significantly less, reflecting the use of electronic mailing for a majority of the

³ See 2026 General Schedule (GS) Locality Pay Tables, Salary Table 2026-DCB, https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/DCB_h.pdf

⁴ See 2026 General Schedule (GS) Locality Pay Tables, Salary Table 2026-DCB, https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/DCB_h.pdf

Conformed Wage Classifications and Unconventional Fringe Benefit Plans Under the Davis-Bacon and Related Acts and Contract Work Hours and Safety Standards Act
OMB Control Number: 1235-0023
OMB Expiration Date: 09/30/26

respondents.

16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.

The Department does not publish this information.

17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

The Department is not seeking an exception.

18. Explain each exception to the topics of the certification statement identified in “Certification for Paperwork Reduction Act Submissions.”

The Department is not seeking an exception.