

## PREVAILING WAGE:



*These wage rates are found in general wage determinations on [sam.gov/content/wage-determinations](https://sam.gov/content/wage-determinations). A general wage determination reflects wage rates determined by DOL to be prevailing in a specific geographic area, typically a county, for a particular type of construction. In the absence of an applicable general wage determination, taxpayers may request a supplemental wage determination from DOL.*

## IRA REGISTERED APPRENTICESHIPS:



*Each taxpayer (or contractor or subcontractor) who employs four or more workers to perform construction, alteration, or repair work on a facility must employ one or more qualified apprentices when the apprenticeship requirements apply. This percentage is 12.5 percent for facilities beginning construction in 2023 and it rises to 15 percent for facilities beginning construction in 2024 or after.*

## RECORDKEEPING REQUIREMENTS:



*Specific recordkeeping requirements. Taxpayers must maintain and preserve records related to the employment of laborers, mechanics, and apprentices, including the records of any contractor or subcontractor. Examples include each laborer or mechanic's hourly rates, hours worked, deductions from wages, and actual wages paid, among other records.*

## CORRECTIONS AND PENALTIES:



*For failures of the prevailing wage requirements, taxpayers must make correction payments for any underpaid or missing wages, plus interest, to the affected laborers and mechanics, and taxpayers may also owe a penalty payment to the IRS.*