



Cost Invoicing Instructions

Dear Supplier:

In order for JPL to manage and process your organization's invoice in a timely manner, you must submit an invoice that meets the requirements outlined below.

Submit one invoice per email with any required backup documents in PDF format to:

subcontract.invoices@jpl.nasa.gov

Invoice Requirements

- 1. Invoice date
- 2. JPL subcontract number
- 3. Total subcontract value
- 4. Tax Identification Number (TIN)
- 5. Invoice number
- 6. Billing period for current charges
- 7. Remittance address
- 8. Cost elements (except G&A) as separate current and cumulative line items. Examples include, but are not necessarily limited to:
 - Engineering labor
 - Engineering overhead (provide rate unless otherwise specifically agreed)
 - Manufacturing labor
 - Manufacturing overhead (provide rate unless otherwise specifically agreed)
 - Fringe benefits (provide rate unless otherwise specifically agreed)
 - Materials and purchases
 - Other direct costs
- 9. Cost subtotal (except G&A)
- 10. G&A current and cumulative costs (provide rate unless otherwise specifically agreed)
- 11. Total amount due
- 12. If more than one JPL project/task number, break out amount due by JPL project/task number
- 13. Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed. **Refer to Note J. for details**
- 14. Certification wording, authorized signature, and printed name
"I hereby certify that the above invoice is correct and just, that payment therefore has not been received, and that the invoice is presented with the knowledge that the amount paid hereunder will become the basis of a claim against the United States Government."

_____	_____
<i>Authorized Signature</i>	<i>Name (Please Print)</i>
_____	_____
<i>Email</i>	<i>Phone Number/Extension</i>
- 15. Numbered pages



Notes

- A. These instructions, which are made part of your subcontract by reference, are intended to provide guidance regarding submitting invoices to JPL so that we can process them for payment as quickly as possible. Regardless of these instructions, all JPL subcontractors remain solely responsible for compliance with the terms and conditions of their subcontracts and all applicable laws. To the extent of any inconsistency between these instructions and the corresponding subcontract, please refer to the Order of Precedence General Provision.
- B. The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by your subcontract, including these instructions. Invoices must be prepared on commercial invoices (e.g. company's letterhead). We cannot accept invoices prepared on a Public Voucher SR # 1034 form.
- C. Your organization must have an adequate billing system to comply with the terms and conditions of your subcontract and all applicable laws, which should include the ability to capture the actual costs at the authorized project/task level. Your organization is responsible for tracking costs and ensuring costs do not exceed the authorized allotted amount.
- D. **If this is your first invoice or you have a rate change:**
- Submit a copy of the approved indirect billing rates applicable to this Subcontract from your cognizant government auditor
 - If no cognizant government auditor is assigned, submit your proposed rates as a back-up documentation to the invoice
- E. Anytime your organization adjusts the billing rates to reflect actual year-end allowable costs, you must submit the adjusted rates on a separate invoice.
- F. **We cannot pay your final invoice until an audit has been completed all your indirect costs.**
- G. Your final invoice must be marked "Final".
- H. We take the following steps in an attempt to pay every invoice that complies with these instructions within 30 days of receipt at JPL Invoice Management Services (IMS):
1. Once we receive your invoice, we review each invoice for the above requirements.
 2. If the invoice does not meet any of the requirements, we will contact you ASAP and may request a correction and/or resubmission.
 3. Following receipt of any needed correction and/or resubmission, we will process your invoice for payment.
- I. For faster payment, IMS recommends signing up for Direct Deposit. Please visit our website and download the Direct Deposit Authorization form.
- J. **Notice of Potential Tax Withholding** – incorporated into your Subcontract as part of the General Provisions, JPL is legally obligated to withhold federal and/or state income taxes from certain contractor payments when required by law.

A state tax of 7% may be deducted from payments for the following: (1) labor for services, including customization of tangible goods, performed in California or (2) rental or lease of real or tangible property in California or (3) Royalties for software licenses used in California. Entities subject to this California Tax Reporting and Withholding include: contractors, sole proprietors, corporations, LLC companies and partnerships that do not have a permanent place of business in California or are not registered to do business in California.

Payments made to non-U.S. resident alien contractors, sole proprietors, corporations etc. are subject of up to a 30% federal tax withholding for: (1) services, including customization of tangible goods, performed in the United States (2) rental or lease of real or tangible property in the United States or (3) Royalties for software licenses used in the United States. Non-U.S. resident individual sole proprietors may be exempt from federal tax withholding or entitled to a reduction in federal taxes withheld if they claim exemption under an existing tax treaty between their country of origin and the United States.



Jet Propulsion Laboratory
 Invoice Management Services
 Mail Stop 202-100
 4800 Oak Grove Drive
 Pasadena, CA 91109-8099

SAMPLE INVOICE – COST

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Invoice Date: 7/1/2020 2. JPL Subcontract Number: 1234567 3. Total Subcontract Value: \$100,000.00 4. TIN: 12-3456789 5. Invoice Number: 10-234-6 6. Billing Period: 6/1/2020 to 6/30/2020 | <ol style="list-style-type: none"> 7. Remit To: ABC Company
 ABC Company Accounts Receivable
 567 Any Street
 Anytown, VT 12345-1234 |
|--|---|

8. Cost Elements	Current Cost	Cumulative Cost
Engineering labor	\$ 10,000.00	\$ 20,000.00
Engineering overhead (25%)	\$ 2,500.00	\$ 5,000.00
Manufacturing labor	\$ 5,000.00	\$ 10,000.00
Manufacturing overhead (25%)	\$ 1,250.00	\$ 2,500.00
Labor fringe benefits (35%)	\$ 5,250.00	\$ 10,500.00
Materials and purchases	\$ 500.00	\$ 1,000.00
Other direct costs	\$ 500.00	\$ 1,000.00
9. Cost Subtotal (except G&A)	\$ 25,000.00	\$ 50,000.00
10. G&A (10%)	\$ 2,500.00	\$ 5,000.00
11. TOTAL AMOUNT DUE	\$ 27,500.00	\$ 55,000.00
12. Amount due by JPL project/task number		
123456/1.33.4.A	\$ 17,500.00	\$ 20,000.00
654321/1.50.1	\$ 10,000.00	\$ 35,000.00
13. Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed	\$ 1,000.00	

14. *"I hereby certify that the above invoice is correct and just, that payment therefore has not been received, and that the invoice is presented with the knowledge that the amount paid hereunder will become the basis of a claim against the United States Government."*

Authorized Signature

Name (Please Print)

Email

Phone Number/Extension