



Fixed Price Construction with Subcontract Work Orders (SWOs) 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. Invoice number
- 5. Billing period
- 6. Remittance address
- 7. SWO number
- 8. Description that refers to work completed/delivered
- 9. Date work was completed/delivered
- 10. Gross Amount
- 11. Less Retention (If applicable)
- 12. Net Amount Due
- 12a. 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 E. for details**
- 13. Total amount due
- 14. Certification wording, authorized signature, printed name, email, and phone number
“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

- 15. Schedule of value (including first-tier subcontractors) and other back-up documentation as stated in your subcontract with this invoice
- 16. Numbered pages



SUBCONTRACT SWO DETAIL

- 1. Invoice date
- 2. JPL subcontract number
- 3. SWO value
- 4. Subcontract Value
- 5. SWO Number
- 6. Invoice Number
- 7. Billing period (period of performance)

- 8. Base SWO Sum
- 9. Net Change by Change Order
- 10. SWO Sum to Date
- 11. 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 E. for details**
- 12. Percentage of Work Completed and Dollar Amount
- 13. Less: total Retention (If applicable)
 - 13a. Prior Retention
 - 13.b Current Retention

- 14. Total Less Retention
- 15. Less Previously Amount Billed
- 16. Total Net Amount Due

SUBCONTRACT SUMMARY SCHEDULE (REPORT)

- 1. Invoice date
- 2. JPL subcontract number
- 3. Subcontract value
- 4. Invoice number
- 5. Billing period (period of performance)
- 6. Summary Report
 - 6.1 SWO number
 - 6.2 SWO value
 - 6.3 Cumulative gross amount billed
 - 6.4 Cumulative retention
 - 6.5 Cumulative paid/billed to date
 - 6.6 Cumulative amounts (totals) for gross amount billed, retention, net amount billed



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. 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. We then send your invoice to the JPL Contract Technical Manager (CTM) for review and approval.
 - 4. Once we receive CTM approval, we will process your invoice for payment.
- D. For faster payment, IMS recommends signing up for Direct Deposit. Please visit our website and download the Direct Deposit Authorization form.
- E. **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 Section
 Mail Stop 241-280
 4800 Oak Grove Drive
 Pasadena, CA 91109-8099

SAMPLE INVOICE – FIXED PRICE CONSTRUCTION with SWOs

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.

Billed To:
 Jet Propulsion Laboratory
 Invoice Management Services
 Mail Stop 241-280
 4800 Oak Grove Drive
 Pasadena, CA 91109

From:
 ABC Company
 600 Main Street Corporate Office
 Anytown, OH 90000-9876

1. Invoice Date: 12/1/2020
2. JPL Subcontract Number: 1234567
3. Total Subcontract Value: \$500,000.00
4. Invoice Number: 10-234-6
5. Billing Period: 11/1/2020 - 11/15/2020

- 6. Remit To:**
 ABC Company
 ABC Company Accounts Receivable
 567 Any Street
 Anytown, VT 12345-1234

7. SWO Number	8. Description that refers to the work completed/delivered	9. Date deliverable/milestone was completed/delivered	10. Gross Amount	11. Less Retention (If Applicable)	12. Net Amount Due
001	Completed Project ABC	11/10/20	\$5,000.00		\$5,000.00
002	Completed Project DEF	11/10/20	\$5,000.00		\$5,000.00
003	Completed Project GHI	11/10/20	\$10,000.00		\$10,000.00
12a. 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					\$
13. TOTAL AMOUNT DUE					\$20,000.00

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



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 Invoice Management Services
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 4800 Oak Grove Drive
 Pasadena, CA 91109-8099

SAMPLE SWO INVOICE DETAIL – FIXED PRICE CONSTRUCTION with SWOs

The attached sample SWO Detail which is 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.

1. Invoice Date: 12/1/2020
2. JPL Subcontract Number: 1234567
3. Total SWO Value: \$100,000.00
4. Total Subcontract Value: \$500,000.00
5. SWO Number: 2
6. Invoice Number: 10-234-6
7. Billing Period: 11/1/2020 - 11/15/2020

8. Base SWO Sum			\$ 100,000.00
9. Net Change by Change Orders			\$ -
10. SWO Sum To Date			\$ 100,000.00
11. 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			\$ 1,500.00
12. Percent of Work Completed and Dollar Amount	<i>Percentage</i>	50.00%	\$ 50,000.00
13. Less: Total Retention (If applicable)			\$ 5,000.00
13a. Prior Retention	\$	4,000.00	
13b. Current Retention	\$	1,000.00	
14. Total Less Retention			0
15. Less Previously Amount Due			\$ 40,000.00
16. TOTAL NET AMOUNT DUE			\$ 5,000.00



SAMPLE REPORT – FIXED PRICE CONSTRUCTION with SWOs

The attached sample Report 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.

1. Invoice Date	12/1/2020
2. JPL subcontract number	1234567
3. Subcontract value	\$500,000.00
4. Invoice number	10-234-6
5. Billing period	11/01/2020 - 11/15/2020

6. Summary Report				
6.1	6.2	6.3	6.4	6.5
SWO Number	SWO Value	Cumulative Gross Amount Billed	Cumulative Retention	Cumulative Net Paid / Billed to Date
001	\$ 200,000.00	\$ 10,000.00	\$ 1,000.00	\$ 11,000.00
002	\$ 100,000.00	\$ 50,000.00	\$ 5,000.00	\$ 55,000.00
003	\$ 200,000.00	\$ 10,000.00	\$ 1,000.00	\$ 11,000.00
004	\$ -	\$ -	\$ -	\$ -
005	\$ -	\$ -	\$ -	\$ -
006	\$ -	\$ -	\$ -	\$ -
007	\$ -	\$ -	\$ -	\$ -
6.6 Cumulative Amounts		\$ 70,000.00	\$ 7,000.00	\$ 77,000.00



SAMPLE SCHEDULE OF VALUES – FIXED PRICE – CONSTRUCTION

The attached sample of the Schedule of Values is 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.

Item No.	Description of Work	Scheduled Value	Previous Applications	Current Application	Stored Materials	Total	% Completed	Balance to Finish
1	30% Design	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000	100%	\$0.00
2	60% Design	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000	100%	\$0.00
3	90% Design	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000	100%	\$0.00
4	Design Completion	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000	100%	\$0.00
5	Material Submittal Package	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$15,000.00
6	Structural Procurement & Fabrication	\$405,100.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$405,100.00
7	Electrical Equipment & Materials	\$254,856.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$254,856.00
8	Heavy Equip.	\$20,805.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$20,805.00
9	Wiring	\$803,000.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$803,000.00
10	Lighting Install	\$80,202.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$80,202.00
11	Fire Life Safety	\$279,000.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$279,000.00
12	General Conditions	\$218,000.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$218,000.00
13	System Test and Balance	\$27,000.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$27,000.00
14	Closeout Documents	\$15,003.00	\$0.00	\$0.00	\$0.00	\$0	0%	\$15,003.00
	Subtotals or Totals	\$2,197,966.00	\$60,000.00	\$20,000.00	\$0.00	\$80,000.00		\$2,117,966.00



Invoice Management Services
 Mail Stop 241-280
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SAMPLE LOWER TIER SUBCONTRACTORS – FIXED PRICE – CONSTRUCTION

The attached sample of the Lower Tier Subcontractors and is 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.

Progress Payment #11 - Lower Tier Subcontractors February, 2020

(A) An itemization of the amounts requested, related to the various elements of work required by the Subcontract covered by the payment requested- See attached Schedule of Values

(B) A listing of the amount included for work performed by each Lower-tier Subcontractor under the Subcontract:

• Commercial Interior Acoustics	\$ 250.00
• The Flooring Inc.	\$ 406.00
• Glass Company	\$ 0.00
• Painting Floored	\$ 7,843.00
• Tile	\$ 13,457.00
• Pacific Architectural Woodworking	\$ 8,214.00

(C) A listing of the total amount of each Lower-tier Subcontract under the Subcontract:

• Commercial Interior Acoustics	\$ 4,154.29
• The Flooring Inc.	\$ 220,266.00
• Glass Company	\$ 198,400.00
• Painting Floored	\$ 79,418.00
• Tile	\$ 557,038.00
• Pacific Architectural Woodworking	\$ 73,875.00

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 Other Lower-tier subcontracts and amounts will be noted in future billings with buyout progress.

(D) A listing of the amounts previously paid to each such Lower-tier Subcontractor under the Subcontract:

• Commercial Interior Acoustics	\$ 2,600.00
• The Flooring Inc.	\$ 79,418.00
• Glass Company	\$ 57,038.00
• Painting Floored	\$ 37,875.00
• Tile	\$ 250,295.00
• Pacific Architectural Woodworking	\$ 58,820.00

(E) Additional supporting data in a form and detail required by JPL: N/A