Architect & Engineering Labor Hour with Multiple Labor Category - 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 (Sample Invoice Below - Part #1)**

- 1. Invoice date
- 2. JPL subcontract number
- 3. Total subcontract value
- 4. Tax Identification Number (TIN)
- 5. Invoice number
- 6. Billing period
- 7. From (Supplier name & address)
- 7.1 Remittance address
- 8. Current invoice costs
- 8.1 SWO number
- 8.2 Current costs by SWO number
- 8.3 Current retention by SWO number
- 8.4 Total current costs (Gross)
- 8.5 Less retention
- 8.6 Current amount due
- 9. 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.”

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<table>
<thead>
<tr>
<th>Authorized Signature</th>
<th>Name (Please Print)</th>
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<tbody>
<tr>
<td>Email</td>
<td>Phone Number/Extension</td>
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</tbody>
</table>

- 10. Copies of materials receipts
- 11. Travel receipts and forms per your subcontract
- 12. Numbered pages
**Invoice Requirements – (Sample Invoice Below - Part #2)**

- Invoice date
- JPL subcontract number
- JPL SWO number
- Total SWO value
- Invoice number
- Billing period
- Current labor cost
  - Employee name
  - Labor classification
  - Straight time hours
  - Over time hours
  - Double time hours
  - Straight time rate
  - Over time rate
  - Double time rate
  - Labor costs
  - Total labor costs
  - 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
  - Materials
  - ODCs
  - Total travel cost
  - Invoice gross amount
  - Less % retention amount (% amount specified in the subcontract)
  - Current amount due
- Cumulative Amount
  - Cumulative straight time hours
  - Cumulative over time hours
  - Cumulative double time hours
  - Cumulative labor costs per employee
  - Total cumulative labor costs
  - Cumulative materials amount billed to date
  - Cumulative ODCs amount billed to date
  - Cumulative travel cost billed to date
  - Cumulative gross amount billed to date
  - Cumulative retention
  - Cumulative amount billed to date
- Current Travel, Other direct costs (ODC), and materials breakdown
  - Employee name
  - Travel dates
  - Project/Task number
  - Travel costs
  - G&A (if applicable)
9.6 Total current travel costs
9.7 ODC (other direct costs)
9.8 Materials
9.9 Total current costs (for travel, ODC, and materials)
9.10 Totals
10. Cumulative Travel, Other direct costs (ODC), and materials breakdown by project/task number
10.1 JPL project/task number
10.2 Cumulative travel costs
10.3 Cumulative ODCs
10.4 Cumulative materials
10.5 Cumulative total (total of project/task numbers)

Invoice Requirements – (Sample Invoice Below - Part # 3)

1. Invoice date
2. JPL subcontract number
3. Total subcontract value
4. Tax Identification Number (TIN)
5. Invoice number
6. Billing period
7. Summary Report
7.1 SWO number
7.2 SWO value
7.3 Cumulative straight time hours
7.4 Cumulative over time hours
7.5 Cumulative double time hours
7.6 Cumulative labor
7.7 Cumulative material
7.8 Cumulative ODC
7.9 Cumulative travel
7.10 Cumulative gross amount billed to date
7.11 Cumulative retention amount
7.12 Cumulative paid/billed to date (gross amount less retention for each SWO)
7.13 Cumulative amounts (totals) paid/billed to date
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.
SAMPLE INVOICE - PART #1: SUMMARY ARCHITECT & ENGINEERING LABOR HOUR MULTIPLE LABOR CATEGORY - SUBCONTRACT WORK ORDERS (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.

1. Invoice Date: 7/1/2021
2. JPL Subcontract Number: 1234567
3. Total Subcontract Value: $ 80,000.00
4. TIN: 12-3456789
5. Invoice Number: 10-234-6

7. From:
   ABC Company
   ABC Company Accounts Receivable
   567 Any Street
   Anytown, VT 12345-1234

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

8. CURRENT COST

<table>
<thead>
<tr>
<th>8.1 SWO Number</th>
<th>8.2 Cost</th>
<th>8.3 Retention</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>$8,525.00</td>
<td>(330.00)</td>
</tr>
<tr>
<td>002</td>
<td>$5,250.00</td>
<td>(200.00)</td>
</tr>
</tbody>
</table>

8.4 Total Costs (Gross): $13,775.00
8.5 Less Retention: (530.00)
8.6 Current Amount Due: $13,245.00

9. “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
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.

1. Invoice Date: 7/1/21
2. JPL Subcontract Number: 1234567
3. JPL SWO Number: 001
4. Total SWO Value: $50,000.00
5. Invoice Number: 10-234-6

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<tr>
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<th>7.6</th>
<th>7.7</th>
<th>7.8</th>
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<th>8.2</th>
<th>8.3</th>
<th>8.4</th>
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</thead>
<tbody>
<tr>
<td>Employee Name</td>
<td>Labor Classification</td>
<td>7.10 Total Labor Costs</td>
<td>7.11 Portion of labor costs, software licenses, rental of real or tangible property</td>
<td>7.12 Materials</td>
<td>7.13 ODCs</td>
<td>7.14 Total Travel Cost</td>
<td>7.15 Invoice Gross Amount</td>
<td>7.16 Less Retention</td>
<td>7.17 CURRENT AMOUNT DUE</td>
<td>7.111 Cumulative Total Labor Costs</td>
<td>7.111 Cumulative Materials</td>
<td>7.111 Cumulative ODCs</td>
</tr>
<tr>
<td>John Jones</td>
<td>Engineer II</td>
<td>$6,600.00</td>
<td>$80.00</td>
<td>$80.00</td>
<td>$0.00</td>
<td>$3,200.00</td>
<td>$80.00</td>
<td>0</td>
<td>$6,400.00</td>
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<tr>
<td>Anne Smith</td>
<td>Engineer III</td>
<td>$6,800.00</td>
<td>$85.00</td>
<td>$85.00</td>
<td>$0.00</td>
<td>$3,400.00</td>
<td>$80.00</td>
<td>0</td>
<td>$6,600.00</td>
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<th>10.4</th>
<th>10.5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Name</td>
<td>Travel Dates</td>
<td>Project/Task Number</td>
<td>Travel Costs</td>
<td>G&amp;A</td>
<td>Total Current Travel (travel costs + G&amp;A)</td>
<td>ODC</td>
<td>Material</td>
<td>Total Current Cost</td>
<td>Project/Task Number</td>
<td>Cum Travel Costs</td>
<td>Cum ODC</td>
<td>Cum Material</td>
<td>Cumulative Total</td>
</tr>
<tr>
<td>John Jones</td>
<td>6/1/21-6/30/21</td>
<td>$650.00</td>
<td>$650.00</td>
<td>$775.00</td>
<td>$500.00</td>
<td>$1,925.00</td>
<td>$3,900.00</td>
<td>$1,440.00</td>
<td>$1,955.00</td>
<td>$7,335.00</td>
<td></td>
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</tr>
</tbody>
</table>

Email: invoice@jpl.nasa.gov
Phone: (818) 354-7768

LaborHourMultipleLaborCategory_AE_SWOs_v1_092021.docx
**SAMPLE INVOICE PART #2 – DETAIL ARCHITECT & ENGINEERING LABOR HOUR MULTIPLE LABOR CATEGORY - SUBCONTRACT WORK ORDERS (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.

1. Invoice Date: 7/1/21  
2. JPL Subcontract Number: 1234567  
3. **JPL SWO Number: 002**  
4. Total SWO Value: $30,000.00  
5. Invoice Number: 10-234-6  

### 7. CURRENT LABOR COST

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Labor Classification</th>
<th>Straight Hours</th>
<th>Over Time Hours</th>
<th>Double Time Hours</th>
<th>Straight Rate</th>
<th>Over Time Rate</th>
<th>Double Time Rate</th>
<th>Straight Time Costs</th>
<th>Over Time Costs</th>
<th>Double Time Costs</th>
<th>Cumulative Labor Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jo Adams</td>
<td>Sr. Developer</td>
<td>40.0</td>
<td>0.0</td>
<td>0.0</td>
<td>$100.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$4,000.00</td>
<td>$0.00</td>
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<td>$4,000.00</td>
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</table>

### 8. CUMULATIVE AMOUNT

<table>
<thead>
<tr>
<th>8.1</th>
<th>8.2</th>
<th>8.3</th>
<th>8.4</th>
</tr>
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<tbody>
<tr>
<td>$4,000.00</td>
<td>80.0</td>
<td>0</td>
<td>0</td>
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</table>

7.10 Total Labor Costs: $4,000.00  
7.11 Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States to be taxed if foreign entity  
7.12 Materials: $250.00  
7.13 ODCs: $400.00  
7.14 Total Travel Cost: $600.00  
7.15 Invoice Gross Amount: $5,250.00  
7.16 Less Retention: ($400.00)  
7.17 CURRENT AMOUNT DUE: $5,050.00

### 9. CURRENT TRAVEL / ODC / MATERIAL BREAKDOWN

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<th>9.1</th>
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<tbody>
<tr>
<td>Employee Name</td>
<td>Travel Dates</td>
<td>Project/Task Number</td>
<td>Travel Costs</td>
<td>G&amp;A</td>
<td>Total Current Travel (travel costs + G&amp;A)</td>
<td>ODC</td>
<td>Material</td>
<td>Total Current Cost</td>
</tr>
<tr>
<td>Jo Adams</td>
<td>6/1/21-6/30/21</td>
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</tbody>
</table>

### 10. CUMULATIVE TRAVEL / ODC / MATERIAL (By JPL Project/Task)

<table>
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<tr>
<th>10.1</th>
<th>10.2</th>
<th>10.3</th>
<th>10.4</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Project/Task Number</td>
<td>Cum Travel Costs</td>
<td>Cum ODC</td>
<td>Cum Material</td>
<td>Cumulative Total</td>
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**Note:** This table and 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.
### SAMPLE INVOICE PART #3 – DETAIL ARCHITECT & ENGINEERING LABOR HOUR MULTIPLE LABOR CATEGORY - SUBCONTRACT WORK ORDERS (SWOs) REPORT

The attached sample reports 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.

<table>
<thead>
<tr>
<th>7.1 SWO Number</th>
<th>7.2 SWO Value</th>
<th>7.3 Straight Time Hours</th>
<th>7.4 Over Time Hours</th>
<th>7.5 Double Time Hours</th>
<th>7.6 Cumulative Labor</th>
<th>7.7 Cumulative Material</th>
<th>7.8 Cumulative ODC</th>
<th>7.9 Cumulative Travel</th>
<th>7.10 Gross Amount Billed</th>
<th>7.11 Cumulative Retention</th>
<th>7.12 Paid/Billed To Date</th>
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<tbody>
<tr>
<td>001</td>
<td>$50,000.00</td>
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<td>$13,200.00</td>
<td>$1,995.00</td>
<td>$1,440.00</td>
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<td>7.13 CUMULATIVE AMOUNTS</td>
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