



Time & Materials 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 the **SWO INVOICE AND MONTHLY SUMMARY REPORTS** that meet the requirements outlined below.

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

subcontract.invoices@jpl.nasa.gov

INVOICE (INVOICE SUMMARY) – PART I

- 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
- 7.1 Remittance To address
- 8. Current invoice costs
 - 8.1 Subcontract Work Order (SWO) number
 - 8.2 Costs (invoice gross amount for each SWO- see 7.13 from Detail sheet)
 - 8.3 Retention (Current retention amount per SWO)
 - 8.4 Total costs (sum of SWOs)
 - 8.5 Less Retention (total current retention 7.14 from Detail sheet)
 - 8.6 Current amount due (total current invoice amount)
- 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."

_____	_____
<i>Authorized Signature</i>	<i>Name (Please Print)</i>
_____	_____
<i>Email</i>	<i>Phone Number/Extension</i>
- 10. Copies of timecards/timesheets, materials receipts, storeroom requisitions, supporting schedules for all items
- 11. Travel receipts and forms per your subcontract
- 12. Numbered pages



SUBCONTRACT WORK ORDER (SWO) DETAIL - PART II

- 1. Subcontract Work Order (SWO) number
- 2. Date of invoice
- 3. JPL subcontract number
- 4. SWO value
- 5. Invoice number
- 6. Billing period (period of performance)
- 7. Current costs

- 7.1 Employee name
- 7.2 Labor classification
- 7.3 Straight time hours
- 7.4 Overtime hours
- 7.5 Double time hours
- 7.6 Project/task number
- 7.7 Costs
- 7.8 Total labor costs

- 7.9 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 Notes for details

- 7.10 Materials
- 7.11 ODCs (Other direct costs)
- 7.12 Total travel costs
- 7.13 Invoice gross amount
- 7.14 Less: Retention
- 7.15 Current invoice amount due
- 7.16 Gross amount breakdown (by project/task number)

- 8. Cumulative hours and amounts
- 8.1 Straight time hours
- 8.2 Overtime hours
- 8.3 Double time hours
- 8.4 Cumulative straight time amount
- 8.5 Cumulative overtime amount
- 8.6 Cumulative double time amount
- 8.7 Cumulative totals
- 8.8 Cumulative labor costs
- 8.9 Cumulative material amount
- 8.10 Cumulative ODC amount
- 8.11 Cumulative travel amount
- 8.12 Cumulative amount for SWO
- 8.13 Cumulative retention amount
- 8.14 Cumulative amount billed (payable)
- 8.15 Cumulative SWO amount by project/task number



- 9. Current Travel, Other direct costs (ODC), and materials breakdown
 - 9.1 Employee name
 - 9.2 Travel dates
 - 9.3 Project/task number
 - 9.4 Travel costs
 - 9.5 G & A (if applicable)
 - 9.6 Current total 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, ODC, material breakdown by project/task number
 - 10.1 JPL project/task number
 - 10.2 Cumulative travel costs
 - 10.3 Cumulative ODC
 - 10.4 Cumulative material
 - 10.5 Cumulative total (total of project/tasks numbers)

SUBCONTRACT SUMMARY SCHEDULE (REPORT) – PART III

- 1. Invoice date
- 2. JPL subcontract number
- 3. Subcontract value
- 4. TIN
- 5. Invoice number
- 6. Billing period (period of performance)
- 7. Summary Report

- 7.1 SWO number
- 7.2 SWO value
- 7.3 Straight time hours
- 7.4 Overtime hours
- 7.5 Double time hours
- 7.6 Cumulative labor
- 7.7 Cumulative material
- 7.8 Cumulative ODC
- 7.9 Cumulative travel
- 7.10 Cumulative gross amount
- 7.11 Cumulative retention
- 7.12 Cumulative paid/billed amount (gross amount less retention for each SWO)
- 7.13 Cumulative amounts (totals) paid/billed (amount payable for each SWO)



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.

**INVOICE SUMMARY- TIME & MATERIAL SUBCONTRACT
WITH SUBCONTRACT WORK ORDERS (SWOs)**

Billed To:
 Jet Propulsion Laboratory
 Mail Stop 202-100
 4800 Oak Grove Drive
 Pasadena, CA 91109-8099

7. From:
 ABC Company
 1300 Main Street Suite 101
 Anywhere, CA 99999

1. Invoice Date:	3/1/2020
2. JPL Subcontract Number:	1234567
3. Total Subcontract Value:	\$275,000.00
4. TIN:	10-123456
5. Invoice Number:	123-4-5
6. Billing Period:	2/1/20-2/28/20

7.1 Remit To:
 ABC Company
 1300 Main Street Suite 101
 Anywhere, CA 99999

8. CURRENT COST		
8.1 SWO Number	8.2 Cost	8.3 Retention
1	\$6,285.00	\$ (218.00)
2	\$0.00	
8.4	Total Costs (Gross):	\$6,285.00
8.5	Less: Retention:	(218.00)
8.6	Current Amount Due:	\$6,503.00

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

DETAIL TIME AND MATERIAL WITH SUBCONTRACT WORKER ORDERS (SWO)

1. SWO NUMBER	1
2. Invoice Date:	March 1, 2020
3. JPL Subcontract Number:	1234567
4. SWO Value:	\$50,000.00
5. Invoice Number	10-123456
6. Billing Period	2/1/20 - 2/28/20

7. CURRENT COST										8. CUMULATIVE HOURS / AMOUNT						
7.1 Employee Name	7.2 Labor Classification	7.3 Straight Time Hours	7.4 Overtime Hours	7.5 Double Time Hours	7.3.1 Straight Time Rate	7.4.1 Overtime Rate	7.5.1 Double Time Rate	7.6 JPL Project /Task Number	7.7 Cost	8.1 Straight Time Hours	8.2 Overtime Hours	8.3 Double Time Hours	8.4 Straight Time Amount	8.5 Overtime Amount	8.6 Double Time Amount	8.7 Cumulative Totals
Anne Jones	Engineer IV	40	-	-	\$ 89.00	\$ -	\$ -	123456/01.02	\$ 3,560.00	204	24	-	\$ 16,320.00	\$ 2,160.00	\$ -	\$ 18,480.00
John Smith	Technician	20	-	-	\$ 40.00	\$ -	\$ -	123456/03.04	\$ 800.00	106	4	-	\$ 4,240.00	\$ 220.00	\$ -	\$ 4,460.00
					\$ -	\$ -	\$ -		\$ -				\$ -	\$ -	\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -				\$ -	\$ -	\$ -	\$ -
7.8 Total Labor Costs									\$ 4,360.00	8.8 Cumulative Labor Costs						\$ 22,940.00
7.9 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									\$ 600.00							
7.10 Materials									\$ 500.00	8.9 Cumulative Materials						\$ 1,995.00
7.11 ODCs									\$ 775.00	8.10 Cumulative ODCs						\$ 1,440.00
7.12 Total Travel Cost									\$ 650.00	8.11 Cumulative Travel						\$ 3,900.00
7.13 Invoice Gross Amount (Labor + Material + ODC + Travel)									\$ 6,285.00	8.12 Cumulative SWO Gross Amount (Total for SWO)						\$ 30,275.00
7.14 Less: Retention (5% of Labor)									\$ (218.00)	8.13 Cumulative Retention						\$ (1,147.00)
7.15 CURRENT INVOICE AMOUNT DUE									\$ 6,067.00	8.14 Cumulative Amt Billed						\$ 29,128.00
7.16 Current Invoice Gross Amount (Project/Task Number Breakdown):										8.15 Cumulative SWO Gross Amount (Breakdown by Project/Task Number):						
123456/01.02									\$ 4,710.00	123456/01.02						\$ 20,405.00
123456/03.04									\$ 1,575.00	123456/03.04						\$ 9,870.00
									\$ 6,285.00							\$ 30,275.00

9. CURRENT TRAVEL / ODC / MATERIAL BREAKDOWN									10. CUMULATIVE TRAVEL / ODC / MATERIAL (By JPL Project/Task)				
9.1 Employee Name	9.2 Travel Dates	9.3 Project/Task Number	9.4 Travel Costs	9.5 G&A	9.6 Total Current Travel (travel costs + G&A)	9.7 ODC	9.8 Material	9.9 Total Current Cost	10.1 Project/Task Number	10.2 Cum Travel Costs	10.3 Cum ODC	10.4 Cum Material	10.5 Cumulative Total
Anne Jones	02/1/20-2/5/20	123456/01.02	\$ 650.00	\$ -	\$ 650.00	\$ 775.00	\$ 500.00	\$ 1,925.00	123456/01.02	\$ 3,900.00	\$ 1,440.00	\$ 1,995.00	\$ 7,335.00
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
9.10 Totals			\$ 650.00	\$ -	\$ 650.00	\$ 775.00	\$ 500.00	\$ 1,925.00		\$ 3,900.00	\$ 1,440.00	\$ 1,995.00	\$ 7,335.00

SUBCONTRACT SUMMARY SCHEDULE (REPORT) FOR TIME AND MATERIAL WITH SWO

1. Invoice Date:	3/1/2020
2. JPL Subcontract	1234567
3. Subcontract Value:	\$275,000.00
4. TIN:	10-234567
5. Invoice Number:	10-123456
6. Billing Period:	2/1/20 - 2/28/20

7. SUMMARY REPORT											
7.1 SWO Number	7.2 SWO Value	7.3 Straight Time Hours	7.4 Over Time Hours	7.5 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	7.11 Cumulative Retention	7.12 Cumulative Paid/Billed To Date
001	\$50,000.00	310.00	28.00	-	\$ 22,940.00	\$ 1,995.00	\$ 1,440.00	\$ 3,900.00	\$ 30,275.00	\$ (1,147.00)	\$ 29,128.00
002	\$25,000.00	150.00	8.00	-	\$ 12,950.00	\$ 100.00	\$ 75.00	\$ 500.00	\$ 13,625.00	\$ (647.50)	\$ 12,977.50
003	\$40,000.00	175.00	10.00	-	\$ 14,880.00	\$ 700.00	\$ -	\$ -	\$ 15,580.00	\$ (743.00)	\$ 14,817.00
004	\$35,000.00	200.00	-	-	\$ 16,000.00	\$ 1,300.00	\$ -	\$ -	\$ 17,300.00	\$ (800.00)	\$ 16,500.00
005	\$30,000.00	150.00	-	-	\$ 12,000.00	\$ 200.00	\$ 50.00	\$ 250.00	\$ 12,500.00	\$ (600.00)	\$ 11,900.00
006	\$20,000.00	200.00	-	-	\$ 16,000.00	\$ 1,300.00	\$ -	\$ -	\$ 17,300.00	\$ (800.00)	\$ 16,500.00
007	\$20,000.00	150.00	-	-	\$ 16,000.00	\$ 1,300.00	\$ -	\$ -	\$ 17,300.00	\$ (800.00)	\$ 16,500.00
008	\$20,000.00	110.00	-	-	\$ 8,000.00	\$ 650.00	\$ -	\$ -	\$ 8,650.00	\$ (400.00)	\$ 8,250.00
009	\$20,000.00	225.00	-	-	\$ 17,500.00	\$ 900.00	\$ 95.00	\$ 475.00	\$ 18,970.00	\$ (875.00)	\$ 18,095.00
010	\$15,000.00	100.00	-	-	\$ 7,025.00	\$ 185.00	\$ 105.00	\$ -	\$ 7,315.00	\$ (351.25)	\$ 6,963.75
									\$ -	\$ -	\$ -
									\$ -	\$ -	\$ -
									\$ -	\$ -	\$ -
7.13 CUMULATIVE AMOUNTS					\$ 143,275.00	\$ 8,630.00	\$ 1,765.00	\$ 5,125.00	\$ 158,795.00	\$ (7,163.75)	\$ 151,631.25