



Cost Plus Fee 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 **SUMMARY INVOICE** and **ACTIVE SWO INVOICES** that meet the requirements outlined below.

Submit the invoice and any required backup documents through email (*Preferred Method*) or regular mail:

1) **JPL PREFERRED METHOD**

Send an email to subcontract.invoices@jpl.nasa.gov with the invoice and backup documents attached in one of the following electronic record file formats: .pdf, .tif, .jpg, .bmp, or .gif

or

2) Mail the *original invoice and one photocopy* of all the invoicing documents to:

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

SUMMARY INVOICE (SAMPLE INVOICE #1)

- 1. Invoice date
- 2. JPL subcontract number
- 3. Total subcontract value broken out by cost and fees (e.g., Fixed, Award, Incentive)
- 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 element subtotal (except G&A)
- 10. G&A current and cumulative costs (provide rate unless otherwise specifically agreed)
- 11. Total cost
- 12. 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**
- 13. Total current and cumulative fixed fee earned (calculated as % of work physically completed or % of work hours completed)
- 14. Less: Current and Cumulative Retention
- 15. Fixed Fee Due
- 16. Current and Cumulative other Fees (Award, Incentive etc.)
- 17. Total Amount Due
- 18. 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."

 Authorized Signature

 Name (Please Print)

 Email

 Phone Number/Extension



- 19. A SWO breakout summary schedule (sample shown on page 7) by SWO number, which details the current and cumulative period cost, fee and retention, shall accompany your invoice each time an invoice is submitted.

BREAKDOWN BY SWO #

- 1. Invoice date
- 2. JPL subcontract number
- 3. JPL SWO number
- 4. Total SWO value broken out by cost and fees (Fixed, Award, Incentive, etc.)
- 5. Tax Identification Number (TIN)
- 6. Invoice number
- 7. Billing period for current charges
- 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 if possible)
 - Manufacturing labor
 - Manufacturing overhead (provide rate if possible)
 - Fringe benefits (provide rate if possible)
 - Materials and purchases
 - Other direct costs
- 9. Cost element subtotal (except G&A)
- 10. G&A current and cumulative costs (provide rate if possible)
- 11. Total cost
- 12. 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. Fixed Fee (calculated as % of work physically completed) current and cumulative costs
 - 13.1 Multiply percent completed to date by fee \$ _____
 - 13.2 85% of allowable fee \$ _____
 - 13.3 Less fee billed on prior invoices \$ _____
 - 13.4 Fee earned (13.1 less 13.3) \$ _____
 - 13.5 Less retention (amount over 85% of allowable fee) \$ _____
 - 13.6 Fee due (13.4 less 13.5) cum not to exceed 85% of allowable fee \$ _____
 - 13.7 Fixed Fee (calculated as % of hours expended) current and cumulative Costs.
 - 13.8 Divide hours expended by hours contracted for % _____
 - 13.9 Multiply percent completed to date by fee \$ _____
 - 13.10 85% of allowable fee \$ _____
 - 13.11 Less fee billed on prior invoices \$ _____
 - 13.12 Less current and cumulative retention over 85% \$ _____
 - 13.13 Current and cumulative fee due (not to exceed 85% of total fee) \$ _____
 - 13.14 We will accept computer print-outs (e.g., Microsoft Excel) in support of requirement 13.1 through 13.14
- 14. Current and Cumulative other fees (Award, Incentive etc.)
- 15. Total amount due
- 16. If more than one JPL project/task number, breakout the gross amount due (before retention withhold) by JPL project/task number



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 Section (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.
- I. For faster payment, IMS recommends signing up for Direct Deposit. Please visit <http://invoice.jpl.nasa.gov/IMS-Forms.html> 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.



SAMPLE SUMMARY INVOICE – COST PLUS FEE 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.

- | | | | | | | | | | | | |
|---|-------------------|--------------|-----------|-------------|-----------|------------|---------------|-------------------|---------------------|--------------|---|
| <ol style="list-style-type: none"> 1. Invoice Date: 7/1/2008 2. JPL Subcontract Number: 1234567 3. Total Subcontract Value: <table border="0" style="margin-left: 20px;"> <tr><td>Cost</td><td style="text-align: right;">\$120,000.00</td></tr> <tr><td>Fixed Fee</td><td style="text-align: right;">\$10,000.00</td></tr> <tr><td>Award Fee</td><td style="text-align: right;">\$2,500.00</td></tr> <tr><td>Incentive Fee</td><td style="text-align: right;"><u>\$2,500.00</u></td></tr> <tr><td>Total Cost and Fee'</td><td style="text-align: right;">\$135,000.00</td></tr> </table> 4. TIN: 12-3456789 5. Invoice Number: 100-0 6. Billing Period: 6/1/2008 to 6/30/2008 | Cost | \$120,000.00 | Fixed Fee | \$10,000.00 | Award Fee | \$2,500.00 | Incentive Fee | <u>\$2,500.00</u> | Total Cost and Fee' | \$135,000.00 | <ol style="list-style-type: none"> 7. Remit To: <p>ABC Company
 ABC Company Accounts Receivable
 567 Any Street
 Anytown, VT 12345-1234</p> |
| Cost | \$120,000.00 | | | | | | | | | | |
| Fixed Fee | \$10,000.00 | | | | | | | | | | |
| Award Fee | \$2,500.00 | | | | | | | | | | |
| Incentive Fee | <u>\$2,500.00</u> | | | | | | | | | | |
| Total Cost and Fee' | \$135,000.00 | | | | | | | | | | |

8. Cost Elements	Current Cost	Cumulative Cost
Engineering labor	\$7,000.00	\$18,000.00
Engineering overhead (25%)	\$1,750.00	\$4,500.00
Manufacturing labor	\$10,000.00	\$30,000.00
Manufacturing overhead (25%)	\$2,500.00	\$7,500.00
Labor fringe benefits (35%)	\$5,950.00	\$16,800.00
Materials and purchases	\$1,250.00	\$3,000.00
Other direct costs	\$1,175.00	\$2,700.00
9. Cost element subtotal (except G&A)	\$29,625.00	\$82,500.00
10. G&A (10%)	\$2,962.50	\$8,250.00
11. Total Cost	\$32,587.50	\$90,750.00
12. 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	\$2,000.00	
13. Total fixed fee earned based on % of work completed	\$2,750.00	\$8,750.00
14. Less Retention	(250.00)	(250.00)
15. Fixed Fee Due	\$2,500.00	\$8,500.00
16. Award fee	\$1,250.00	\$1,625.00
Incentive fee	\$1,250.00	\$1,625.00
17. TOTAL AMOUNT DUE	\$37,587.50	\$102,500.00

18. "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



SAMPLE SWO # 001 BREAKDOWN – COST PLUS FEE 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.

1. Invoice Date: 7/1/2008
2. JPL Subcontract number: 1234567
3. JPL SWO Number 001
4. SWO value:

Cost	\$70,000.00
Fixed Fee	\$5,000.00
Award Fee	\$1,250.00
Incentive Fee	<u>\$1,250.00</u>
Total Cost and Fee	\$77,500.00
5. TIN: 12-3456789
6. Invoice Number: 100-1
7. Billing Period: 6/1/2008 to 6/30/2008

8. Cost Elements	Current Cost	Cumulative Cost
Engineering labor	\$2,000.00	\$8,000.00
Engineering overhead (25%)	\$500.00	\$2,000.00
Manufacturing labor	\$5,000.00	\$20,000.00
Manufacturing overhead (25%)	\$1,250.00	\$5,000.00
Labor fringe benefits (35%)	\$2,450.00	\$9,800.00
Materials and purchases	\$250.00	\$1,000.00
Other direct costs	\$175.00	\$700.00
9. Subtotal	\$11,625.00	\$46,500.00
10. G&A (10%)	\$1,162.50	\$4,650.00
11. Total Cost	\$12,787.50	\$51,150.00
12. 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	\$500.00	
13. Fixed Fee earned based on % of work physically completed		
13.1 90% completed	\$ 4,500.00	
13.2 85% of allowable fee	\$ 4,250.00	
13.3 Less fee billed on prior invoices	\$(3,000.00)	
13.4 Current/Cumulative fee earned (13.1 less 13.3)	\$ 1,500.00	\$ 4,500.00
13.5 Less retention (amount over 85% of allowable fee)	\$ (250.00)	\$ (250.00)
13.6 Fee due (13.4 less 13.5) cum not to exceed 85% of allowable fee	\$1,250.00	\$4,250.00
14. Award Fee	\$250.00	\$625.00
Incentive Fee	\$250.00	\$625.00
15. TOTAL AMOUNT DUE	\$14,537.50	\$56,650.00
16. Gross amount due (before retention withhold) by JPL project/task number		
123456/1.0	\$10,000.00	
123457/2.0	\$3,000.00	
123458/3.0	\$1,787.50	



SAMPLE SWO # 002 BREAKDOWN – COST PLUS FEE 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.

1. Invoice Date: 7/1/2008
2. JPL Subcontract number: 1234567
3. JPL SWO Number 002
4. Total Subcontract Value:

Costs	\$50,000.00
Fixed Fee	\$5,000.00
Award Fee	\$1,250.00
Incentive Fee	<u>\$1,250.00</u>
Total Cost and Fee	\$57,500.00
5. TIN: 12-3456789
6. Invoice Number: 100-2
7. Billing Period: 6/1/2008 to 6/30/2008

8. Cost Elements	Current Cost	Cumulative Cost
Engineering labor	\$5,000.00	\$10,000.00
Engineering overhead (25%)	\$1,250.00	\$2,500.00
Manufacturing labor	\$5,000.00	\$10,000.00
Manufacturing overhead (25%)	\$1,250.00	\$2,500.00
Labor fringe benefits (35%)	\$3,500.00	\$7,000.00
Materials and purchases	\$1000.00	\$2,000.00
Other direct costs	\$1000.00	\$2,000.00
9. Subtotal	\$18,000.00	\$36,000.00
10. G&A (10%)	\$1,800.00	\$3,600.00
11. Total Cost	\$19,800.00	\$39,600.00
12. 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	
13. Fixed Fee earned based on % of work physically completed		
13.1 85% completed	\$ 4,250.00	
13.2 85% of allowable fee	\$ 4,250.00	
13.3 Less fee billed on prior invoices	\$(3,000.00)	
13.4 Current/Cumulative fee earned (13.1 less 13.3)	\$ 1,250.00	\$ 4,250.00
13.5 Less retention (amount over 85% of allowable fee)	\$ (0.00)	\$ (0.00)
13.6 Fee due (13.4 less 13.5) cum not to exceed 85% of allowable fee	\$1,250.00	\$4,250.00
14. Award Fee	\$1,000.00	\$1,000.00
Incentive Fee	\$1,000.00	\$1,000.00
15. TOTAL AMOUNT DUE	\$23,050.00	\$45,850.00
16. Gross amount due (before retention withhold) by JPL project/task number		
654321/1.0	\$10,000.00	
654322/2.0	\$5,000.00	
654323/3.0	\$8,050.00	



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

Invoice Instructions

ABC Company											
Summary Schedule by Subcontract Work Order (SWO)											
SUBCONTRACT # 1234567											
INVOICE DATED 07/01/08 BILLING PERIOD 06/01/08 THROUGH 06/30/08											
INVOICE # 100-0											
SWO #	CURRENT COSTS	CURRENT FEE	CURRENT RETENTION	CURRENT TOTAL	CUMULATIVE COSTS	CUMULATIVE FEE (INCLUDING AWARD & INCENTIVE)	CUMULATIVE COSTS AUTHORIZED	FIXED FEE AUTHORIZED	85% OF FIXED FEE	CUMULATIVE RETENTION	CUMULATIVE TOTAL
1	\$12,787.50	\$2,000.00	(\$250.00)	\$ 14,537.50	\$51,150.00	\$5,750.00	\$70,000.00	\$5,000.00	\$4,250.00	(\$250.00)	\$ 56,650.00
2	\$19,800.00	\$3,250.00	\$ -	\$ 23,050.00	\$39,600.00	\$6,250.00	\$50,000.00	\$5,000.00	\$4,250.00	\$ -	\$ 45,850.00
GRAND TOTAL											\$ 102,500.00