

## iPayment Worksheet— School Reimbursement for MCPS Substitute Teacher Coverage

Division of Controller, Accounts Receivable  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland 20850

This form is intended as a worksheet for schools using Independent Activity Funds (IAF) to reimburse MCPS for substitute charges using the **Business Hub iPayment** process.

**Payment should be made within 7 Days after payroll charges are incurred.**

<b>School Name and Number</b>	<b>IAF Account Name</b>
<b>School Financial Agent</b>	<b>IAF Account #</b>
<b>iPAYMENT Remittance Date</b>	<b>IAF Account Sponsor</b>

**CHANGE  
ALERT**

**iPayment substitute reimbursement is a 2-step process requiring separate payments for substitute wages and for FICA expense. Attach BOTH iPayment Receipts to this form and file with the appropriate IAF account records.**

### STEP 1—CALCULATION OF SUBSTITUTE WAGES DUE TO MCPS

DATE WORKED	SUBSTITUTE TEACHER	ABSENT TEACHER	SUB SYSTEM JOB #	REASON (FT; SD; O) <small>FT = Field Trip SD = Staff Development O = Other</small>	# HOURS WORKED <i>Min 3.5 hrs Max 7 hrs</i>	# Hours x \$19.97/hr = <b>TOTAL SUB WAGES</b>
one day per row	Last Name, First	Last Name, First (one teacher/row)				\$
						\$
						\$
						\$
						\$
						\$
						\$
<b>TOTAL to REMIT in iPAYMENT using MISC-Sub Acct for (select one):</b> <input type="checkbox"/> HS <input type="checkbox"/> MS <input type="checkbox"/> ES <input type="checkbox"/> SPED						\$

**STEP 2—CALCULATION OF FICA CONTRIBUTION DUE TO MCPS**

# HOURS WORKED <i>Min 3.5 hrs Max 7 hrs</i>	# Hours x \$19.97/hr = <b>TOTAL SUB WAGES</b>	Total Earnings x .0765 = <b>TOTAL FICA DUE</b>
		\$
		\$
		\$
		\$
		\$
		\$
		\$
<b>REMIT in iPAYMENT using MISC-FICA</b>		\$

**MISC-Sub Acct Payment (from Step 1)** \$

**TOTAL SUB WAGES + FICA PAID** \$

**REMEMBER** to attach your iPayment Receipts to this form and file with the IAF account records for audit purposes!

**QUESTIONS?**

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