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.

School Name and Number		**IAF Account Name**	
School Financial Agent		**IAF Account #**	
iPAYMENT Remittance Date		**IAF Account Sponsor**	

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 (one day per row)	SUBSTITUTE TEACHER Last Name, First	ABSENT TEACHER Last Name, First (one teacher/row)	SUB SYSTEM JOB #	REASON (FT; SD; O) FT = Field Trip SD = Staff Development O = Other	# HOURS WORKED Min 3.5 hrs Max 7 hrs	# Hours x $22.21/hr = TOTAL SUB WAGES
						$
						$
						$
						$
						$
						$
						$
TOTAL to REMIT in **iPAYMENT** using **MISC-Sub Acct for** *(select one):* ❏ HS ❏ MS ❏ ES ❏ SPED						$

STEP 2—CALCULATION OF FICA CONTRIBUTION DUE TO MCPS		
# HOURS WORKED *Min 3.5 hrs* *Max 7 hrs*	**# Hours x $22.21/hr =** **TOTAL SUB WAGES**	**Total Earnings x .0765 =** **TOTAL FICA DUE**
		$
		$
		$
		$
		$
		$
		$
REMIT in iPAYMENT using MISC-FICA		$

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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