
EXHIBIT S

Billing Guidelines for Task Services Performed by Amtrak

Amtrak Billing Guidelines

- Amtrak will issue monthly invoices to Contractor for all hours worked regardless of whether the Task was completed. Such invoice shall list the hours worked, the equipment unit number and the tasks performed. Under no circumstances will Amtrak wait until all units have been completed within an FMI or warranty work before billing the Contractor.
- For Warranty obligations, Contractor shall provide to Amtrak all spare parts and components needed to effectuate the Tasks prior to the start of the Tasks. Contractor understands that Amtrak is not a routine provider of the Tasks contemplated by this agreement and that Amtrak's performance of the same shall not extinguish or diminish Contractor's warranty obligations under the Contract.
- Amtrak shall perform the Tasks within a reasonable timeframe taking into account its business operations, labor agreements, available staffing and other factors. Amtrak's performance shall not affect liquidated damages or performance guarantees payable to Amtrak under the Contract.
- Nothing shall be interpreted to require Amtrak to perform the Tasks without compensation.
- Contractor shall reimburse Amtrak for all costs incurred by Amtrak in connection with the Tasks. Such costs may include, but are not limited to, the following:
 - **Direct labor and management costs** for all assigned Amtrak employees for actual hours worked while performing Tasks, including but not limited to: any adjustments, allowances and arbitrary hours in accordance with the then-current existing labor agreements; travel costs; overnight accommodations (including boarding and lodging); travel time and mandatory rest time as the result of performing work hereunder; and Amtrak's overhead rates, as set forth in Appendix A hereof ("Overhead/Rate Schedule").

Note: *Amtrak, in its sole discretion, may agree to an alternative billing arrangement where the Tasks are based upon mutually agreed upon estimated hours. If Amtrak agrees to an alternative billing arrangement, the terms and conditions of the arrangement will be agreed to prior to implementation of the arrangement.*

Amtrak Billing Guidelines(con'd)

- **Costs for any materials and supplies** required for performance of the Tasks that have not been provided by Contractor to Amtrak. Any materials and supplies issued from Amtrak's inventory shall be charged at Amtrak's inventory cost in effect at the time the material or supplies are issued, plus any actual shipping/transportation costs and shipping/ transportation cost additives. Any materials and supplies which are procured by Amtrak, but which are not issued from Amtrak's inventory, shall be charged at Amtrak's actual cost incurred. Material handling and General and Administrative (G&A) overhead rates as set forth in the Overhead/Rate Schedule shall be added to the cost of all materials and supplies.
- **Costs for all third-party contract services** and for any related additional insurance. Costs will be billed at actual cost incurred, plus the G&A overhead rates as set forth in the Overhead/Rate Schedule.
- **Costs for equipment, vehicles, work trains, wire trains, rolling stock** and any other such items which are leased by Amtrak and required for performance of the Tasks shall be charged at the actual cost of the lease, plus the G&A overhead rates as set forth in the Overhead/Rate Schedule.
- **Retroactive wage and benefit costs** (i.e., adjustments made subsequent to performance of the Tasks) which shall be reimbursed based on the actual cost, plus all associated current overhead rates as set forth in the Overhead/Rate Schedule.
- **Any other actual costs**, not listed, necessary to effectively perform the Tasks shall be charged at actual costs, plus Amtrak's overhead rates as set forth in the Overhead/Rate Schedule.
- The overhead rates are computed in accordance with Amtrak's accounting policies and procedures. These rates are updated periodically by Amtrak and will be made available to Contractor, upon request. The applicable billable overhead rates shall be the rates in effect (i) at the time of performance of the Tasks with respect to Tasks performed by Amtrak forces, and (ii) as of the date, Amtrak receives the invoice from its contractors with respect to Tasks performed by Amtrak contractors.

Amtrak Billing Guidelines(con'd)

- In addition to reimbursement of the costs described above, Contractor shall pay Amtrak a 10% management fee applied to all billable costs and overhead rates.
- Prior to Amtrak performing any FMIs, Contractor shall issue a Purchase Order reflecting the estimated hours needed to complete the FMI and, working with Amtrak's Finance Department, the amount needed for the PO based upon the number of units and the timing of the work.
- Contractor shall pay all undisputed amounts on Amtrak invoices within thirty (30) days of receipt via electronic payment. Failure to pay invoices when due may be considered a breach. If payments are not made by the due date, Amtrak may, at its sole discretion, offset such payments against a future invoice or reduce the amount of retainage returned to cover such payments. Contractor shall pay all amounts stated in invoices in full without set-off or counterclaim unless otherwise agreed to by Amtrak.
- If Contractor objects to any charges identified on a monthly invoice, it shall notify Amtrak of its objection in writing within thirty (30) days of receipt of said invoice. Within thirty (30) days thereafter, Amtrak will provide Contractor with additional documentation and/or explanation as required, to support the accuracy of the charges. If Amtrak finds an adjustment is due, Amtrak will issue a credit memo in the amount of the adjustment. If, after reviewing the additional information provided by Contractor, the billing dispute is still not resolved, the issue shall be resolved in accordance with the Claims and Disputes provision of the Contract.

Appendix A Overhead Rate Schedule Tab 1

National Railroad Passenger Corporation												EXHIBIT A
Mechanical Shops & Facilities Overhead Rates												
Effective January 1, 2022												
	Chief Operations	Mechanical		Mechanical			Fringe	Total		Material		
	Officer	System	Shop / Facility	Training	Vacation &	Force Account	Benefits	Additive		Handling	Labor	Material
	Overhead	Overhead	Overhead	Overhead	Holiday	Insurance	1/2022 - 9/2022	Labor	G&A	Additive	Composite	Composite
Bear Shop												
Straight Time Labor	4.90%	12.40%	72.60%	2.30%	20.23%	16.00%	50.06%	178.49%	6.61%	9.88%	196.91%	17.15%
Over Time Labor	4.90%	12.40%	72.60%	2.30%	20.23%	16.00%	18.15%	146.58%	6.61%	9.88%	162.89%	17.15%
Wilmington Shop												
Straight Time Labor	4.90%	12.40%	262.72%	2.30%	20.23%	16.00%	50.06%	368.61%	6.61%	9.88%	399.61%	17.15%
Over Time Labor	4.90%	12.40%	262.72%	2.30%	20.23%	16.00%	18.15%	336.70%	6.61%	9.88%	365.59%	17.15%
Beech Grove Shop												
Straight Time Labor	4.90%	12.40%	97.51%	2.30%	20.23%	16.00%	50.06%	203.40%	6.61%	9.88%	223.47%	17.15%
Over Time Labor	4.90%	12.40%	97.51%	2.30%	20.23%	16.00%	18.15%	171.49%	6.61%	9.88%	189.45%	17.15%
High Speed Rail Facilities												
Straight Time Labor	4.90%	12.40%	105.11%	2.30%	20.23%	16.00%	50.06%	211.00%	6.61%	9.88%	231.57%	17.15%
Over Time Labor	4.90%	12.40%	105.11%	2.30%	20.23%	16.00%	18.15%	179.09%	6.61%	9.88%	197.55%	17.15%
Mechanical Terminals (1)												
Straight Time Labor	4.90%	12.40%	85.74%	2.30%	20.23%	16.00%	50.06%	191.63%	6.61%	9.88%	210.92%	17.15%
Over Time Labor	4.90%	12.40%	85.74%	2.30%	20.23%	16.00%	18.15%	159.72%	6.61%	9.88%	176.90%	17.15%
Mechanical System Only												
Straight Time Labor	4.90%	12.40%		2.30%	20.23%	16.00%	50.06%	105.89%	6.61%	9.88%	119.51%	17.15%
Over Time Labor	4.90%	12.40%		2.30%	20.23%	16.00%	18.15%	73.98%	6.61%	9.88%	85.49%	17.15%
Mechanical Exempt Labor												
Straight Time Exempt Labor					17.70%		34.74%	52.44%	6.61%	9.88%	62.52%	17.15%
<i>Note an additional Freight Additive of 4.05% will be applied to all Mechanical material requisitions.</i>												
(1) Includes East, Central, and West Mechanical Terminals												

Appendix A Overhead Rate Schedule Tab 2

ILLUSTRATIVE OVERHEAD RATE APPLICATION EXAMPLE WITH MECHANICAL TERMINALS RATES

Item	Rate	Amount
Amtrak Exempt Labor		
Direct Charge		\$100.00
Vacation & Holiday	17.70%	17.70
Employee Benefits	34.74%	34.74
Sub-Total		152.44
G&A	6.61%	10.08
Composite Exempt Labor Rate		162.52
Management Fee	10.00%	16.25
Total		\$ 178.77

Item	Rate	Amount
Amtrak S/T Non-Exempt Labor		
Direct Charge		\$100.00
Chief Operations	4.90%	\$4.90
Mechanical System	12.40%	\$12.40
Shop/Facility	85.74%	\$85.74
Mechanical Training	2.30%	\$2.30
Vacation & Holiday	20.23%	20.23
Employee Benefits	50.06%	50.06
Force Account Insurance	16.00%	16.00
Sub-Total		\$291.63
G&A	6.61%	19.29
Sub-Total		\$ 310.92
Management Fee	10.00%	31.09
Total		342.01

Item	Rate	Amount
Amtrak O/T Non-Exempt Labor		
Direct Charge		\$100.00
Chief Operations	4.90%	\$4.90
Mechanical System	12.40%	\$12.40
Shop/Facility	85.74%	\$85.74
Mechanical Training	2.30%	\$2.30
Vacation & Holiday	20.23%	20.23
Employee Benefits	18.15%	18.15
Force Account Insurance	16.00%	16.00
Sub-Total		\$259.72
G&A	6.61%	17.18
Sub-Total		\$ 276.90
Management Fee	10.00%	27.69

Item	Rate	Amount
Material (Inventory & Direct Purchase)		
Direct Charge		\$100.00
Material Handling	9.88%	9.88
Freight Additive	4.05%	4.05
Sub-Total		113.93
G&A	6.61%	7.54
Sub-Total		121.47
Management Fee	10.00%	12.15
Total		133.61

Appendix A Overhead Rate Schedule Tab 2

ILLUSTRATIVE OVERHEAD RATE APPLICATION EXAMPLE WITH MECHANICAL TERMINALS RATES

Item	Rate	Amount
Third Party Contract Services/Other Direct Costs		
Direct Charge		\$100.00
G&A	6.61%	6.61
Sub-Total		106.61
Management Fee	10.00%	10.66
Total		117.28

MECHANICAL WAGE RATES EFFECTIVE 7/1/2022 (Estimated*)

Boilermaker	36.21	IC146
Carmen	35.43	C8114
Electrician	35.43	E3100
Mechanic	35.43	DA100
ARSA Foreman	40.94	AB101

* Amtrak is in the process of renegotiating its collective bargaining agreements that will be effective 7/1/2022.

The above wage rates are estimated and could be subject to change.

The above wage rates reflect common mechanical crafts and is not intended to be an all inclusive list of the Amtrak direct wage rates.