I wish to engage an individual (including a single-employee business operating under a business like an LLC) or 3rd party entity that does not follow a formal classification process, to provide a service.

*If this is a guest speaker, please go to page 2. If this is a human subject payment, then see Human Subject Payment Policy.

Does the individual currently have an active paid appointment at Harvard?

- **NO**
  - Not an IC: HR and department will determine appropriate next steps and appropriate payroll type.

- **YES**
  - Contact HR for preliminary discussion and to determine if an Independent Contractor Questionnaire (ICQ) is required for the engagement. ICQ is required unless the engagement is a one-time engagement for less than 3 months and $3,000.

  - **Is ICQ required?**
    - **NO**
    - Complete the ICQ, and forward to HR for review & approval
    - HR reviews ICQ to determine if the individual can be classified as an IC.
      - **Is individual classified as an IC?**
        - **NO**
        - Department or Unit role
          - HR role
            - Financial Processor role

          - One-time engagement must still satisfy 3-part test in IC Policy, and Department or Unit must attest in writing that engagement satisfies test. See sample ICQ Exception Attestation Form

          - Does the engagement meet the 3-part test and qualify as IC?

          - **YES**
            - Department or Unit executes contract before services are performed.
              - When services have been performed and invoice(s) received, Department confirms ICQ completed or submits Exception Attestation Form, contract, and invoice to the department/unit’s accounts payable (AP) approver.

          - **NO**

    - **YES**
      - Department/Unit Role
        - HR Role
          - Financial Processor Role

Payment Process
(see App. C – Finance & Approval Process for additional information).

- If the IC will need system access to resources, review the Policy on Person of Interest (POI) to set them up (POI).
- Payments must be processed through the AP system; services cannot be paid out-of-pocket, or by using a University Corporate or PCard.
- Department reviews invoices and receipts for appropriateness and per the contract agreement.
- Use the appropriate object code when processing payments.

- AP approvers must make sure an ICQ or attestation, and contract have been completed and signed before processing payments. Both the ICQ and contract must be kept on file.