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?

Does ICQ required?

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?

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?

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.

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.
Independent Contractor (IC) Process for Guest Speakers or Lecturers*

Rev: 07/01/2019

Is the individual a guest speaker or guest lecturer (i.e., performing a one-time speaking engagement)?

YES

IC Questionnaire does not need to be completed. Department or Unit must attest in writing payment is an exception or submit Exception Attestation Form Complete appropriate Model Speaker Engagement or Consent Form. Use appropriate object code (8690 or 8692) to comply with MA Performers Tax Requirements

NO

Complete the Model Speaker Consent Form Paid Speaker, No Recording

YES

Complete the Model Speaker Consent Form for Audio/Video Recording – Paid Speaker

*Guest speakers and lecturers do not require an ICQ for a one-time speaking engagement. Performers and musicians may also fall into this category. Be sure a foreign individual's visa status allows payments prior to offering a payment.

Examples include:
- One-time guest lecturer - Any individual teaching or co-teaching a substantial portion of a course, listed as an instructor in the course catalog or who holds a Harvard appointment cannot be classified as an IC.
- Guest speaker at an educational event, workshop, conference or other similar function.
- Panelist for a workshop or conference.
- One-time performing artist.