

# Independent Contractor (IC) Process

REV: 07/01/2019

Department/Unit Role  
 HR Role  
 Financial Processor Role

I wish to engage an individual (including a single-employee business operating under a business like an LLC) or 3<sup>rd</sup> 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?

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?**

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?**

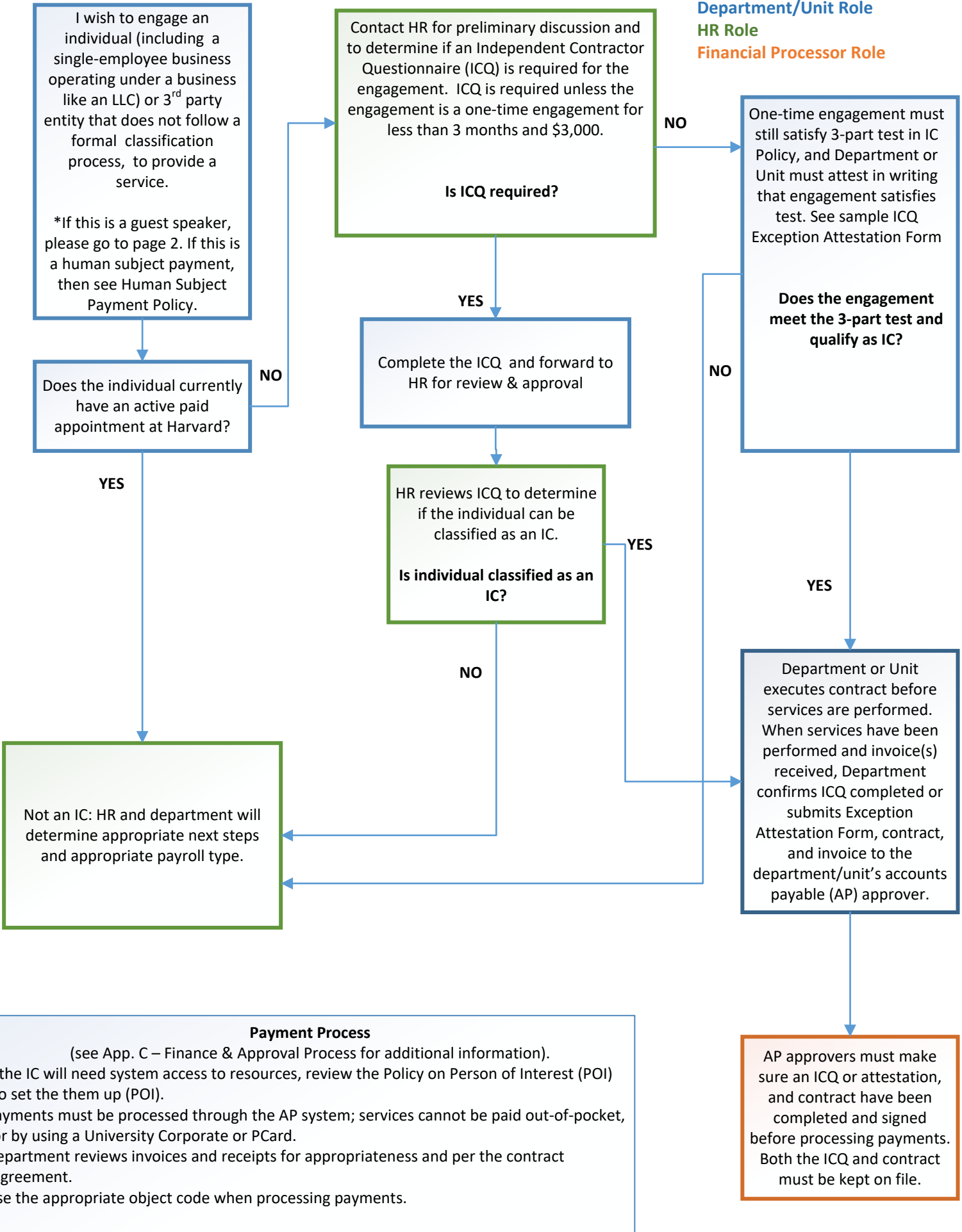
Not an IC: HR and department will determine appropriate next steps and appropriate payroll type.

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).

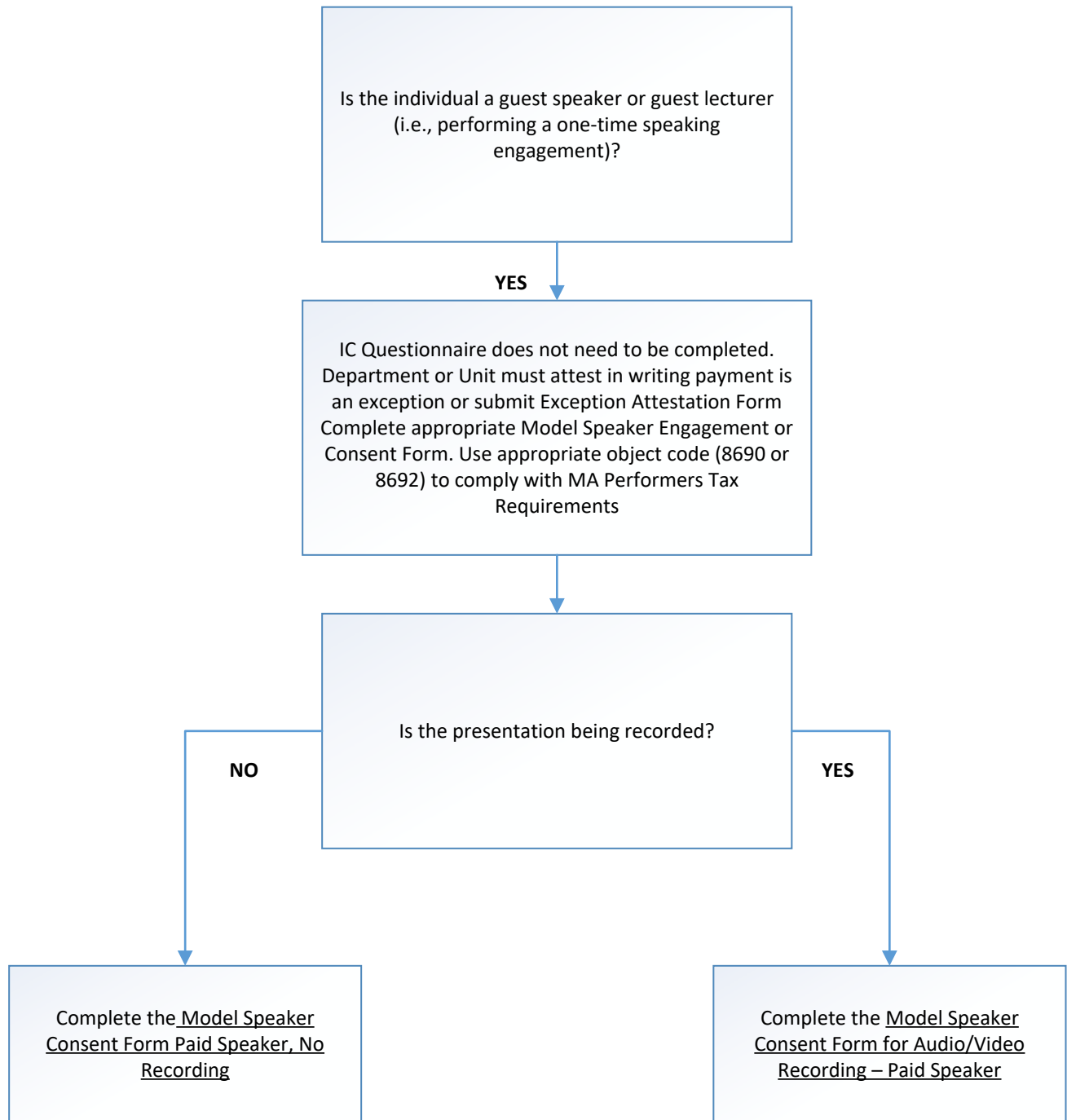
- If the IC will need system access to resources, review the Policy on Person of Interest (POI) to set the them up (POI).
- Payments must be processed through the AP system; services cannot be paid out-of-pocket, or by using a University Corporate or PCard.
- Department reviews invoices and receipts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



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

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\*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.