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

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 that payment is an exception or submit Exception Attestation Form. Department completes 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 Engagement Form – No Recording.

Is the presentation being recorded?

NO

YES

Complete the Model Speaker Consent Form – Audio/Video Recordings.

*Guest speakers and lecturers do not require an ICQ when the payment is an honorarium provided as a token of appreciation where no fee is legally required for services rendered. Schools or units must attest in writing that the ICQ is not required, or submit the ICQ Exception Attestation Form with Payment. If the speaker determines or negotiates the payment amount, schools and units must follow the IC Policy. Be sure a foreign individual’s visa status allows payments prior to offering an honoraria.

Examples (nominal payments and not required on an on-going basis include):

- One-time lecture - 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.
- Performing artist (though these are more commonly payment for services and must follow the IC Policy).