Independent Contractor (IC) Process in FAS (Faculty of Arts and Sciences)

START:
I wish to engage an individual (including a single-employee business operating under a business like an LLC) or third party entity to provide a service.

If this is a human subject payment, then see Human Subject Payment Policy.

Does the individual currently have an active appointment at Harvard?

YES

Department submits the IC request with the following documents to FAS HR IC Mailbox: ic-request@fas.harvard.edu (with the name of the potential IC in the e-mail subject line):
1. completed ICQ signed by the requesting department
2. draft of the contract (model documents)
3. proof of independently established trade/business (website, client list)

If the work is going to be performed abroad, the department submits also International IC Checklist.

FAS HR reviews ICQ to determine if the individual can be classified as an IC. (Review time: 10 business days). Requests for work performed outside the US (international requests): FAS HR will review them and send them for further evaluation to Global Support Services (GSS). Additional documents may be required. (Review time for international requests depends on the required follow up with GSS).

Is individual classified as an IC?

NO

Not an IC: Your FAS HR Consultant will help you determine appropriate next steps. Please see a summary of the possible Alternative Employment Options.

YES

Department contacts their FAS HR Consultant for a preliminary discussion to determine whether to pursue an IC request and if an IC Questionnaire (ICQ) is required for the engagement. ICQ is required unless it is a one-time engagement for less than 3 months and $3,000. Please note that all IC requests must be reviewed and approved before services are performed.

Department or Unit must execute contract before services are performed. When services have been performed, contractor sends an invoice to department. At this point, the department sends the following materials to the department/unit’s accounts payable (AP) approver:
1. invoice
2. signed/approved ICQ
3. completed contract

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

Payment Process

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

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