Appendix B: Independent Contractor Policy Process Flowchart

1. 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*

2. Does the individual currently have an active paid appointment at Harvard?
   - **YES**
     - Not an IC: HR and department will determine appropriate next steps and appropriate payroll type.
   - **NO**
     - 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.

3. Is ICQ required?
   - **YES**
     - Complete the ICQ, and forward to HR for review & approval.
   - **NO**
     - HR reviews ICQ to determine if the individual can be classified as an IC.

4. Is individual classified as an 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**

5. Department/Unit Role

6. HR Role

7. Financial Processor Role

8. 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.

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.