

Do I need to do an Independent Contractor Questionnaire?

An independent contractor questionnaire (ICQ) must be completed prior to engaging the individual to start work and regardless of where the work is being completed (both inside and outside Massachusetts). For work outside of the U.S., *Harvard must also follow the rules and regulations based on the country in which the work is taking place*. These provisions may be different than MA law and are occasionally more stringent (Europe) or entail tax withholdings on payments to contractors. See the [Independent Contractor Policy](#).

Who is completing the service?	Do I need to complete an Independent Contractor Questionnaire?
An individual	YES - An Independent Contractor Questionnaire is required or must meet the school's process regarding exceptions.
A single-employee Limited Liability Company (LLC), Unincorporated or Incorporated Company	YES - An Independent Contractor Questionnaire is required or must meet the school's process regarding exceptions.
A multiple-employee (more than one employee or partner) Limited Liability Company (LLC), Unincorporated or Incorporated Company	NO - An Independent Contractor Questionnaire is NOT required, but other policies may apply.
An entity - LLC, Unincorporated or Incorporated company or business that has more than one employee	NO - An Independent Contractor Questionnaire is NOT required, but other policies may apply.
Third-Party Entity that Act as Freelancer Marketplace and does not go through a formal classification process	YES - An Independent Contractor Questionnaire is required or must meet the school's process regarding exceptions.
A human subject payment	NO - An Independent Contractor Questionnaire is NOT required, but other policies may apply.
Third-Party Entity that classifies their personnel as employees (e.g., managed services provider, temp agency, payrolling service, IT staffing firm)	NO - An Independent Contractor Questionnaire is NOT required, but other policies may apply.



Guidance on Classifications

MYTH: Individuals can be paid as employees, independent contractors or vendors/suppliers.

FACT: There are only two options for paying individuals – as employees **or** as independent contractors. An “independent contractor” is the **same thing** as a “vendor” or “supplier.”

Employee

Paid via PeopleSoft or an approved out-of-state or out-of-country payroll

- Individual
- Generally being paid compensation or salary and wages in exchange for past, present or future services that are primarily for Harvard’s benefit.
- Requires a Form I-9
- Receives a W-2
- May have income taxes withheld

Vendor

(May also be called a Supplier or Contractor and may be paid for the purchase of goods and/or services.)

Paid via Accounts Payable (HCOM/B2P)

- Can be operating as a single individual, or a multiple employee business
- Can be unincorporated, an individual person, a company, LLC, business, partnership, nonprofit, government agency, trust/estate, etc.
- Individuals or single-person companies (regardless of company type) must comply with the [Independent Contractor Policy](#)
- Foreign vendors (individual or entity) may have taxes withheld depending upon the payment type and tax status
- May receive a 1042S or 1099 based on vendor and payment type and tax status