



**SIMON FRASER UNIVERSITY
Policies and Procedures**

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way of employee appointments.

2.2 Unless the provision of such services is otherwise specified, the University may contract for these services with an individual or as a company.

2.3 An independent contractor may take the form of a sole proprietorship, limited company, and have established a network.

2.4 An Independent Contractor Agreement is required.

2.5 Payment to the contractor through the University is made by way of invoices submitted under the terms of the agreement.

2.6 If the independent contractor is not a resident of British Columbia, residents tax will be withheld unless a waiver is provided.

3.0 Payments to employees

3.1 An ICA cannot be used if an employer/employee relationship is performing the services is subject to the University's policies and how it is to be performed. If the extension of the ICA is applied (see Appendix 1).

3.2 When an employer/employee relationship is used, the University's policies must be followed. The individual must be paid through the University's source deductions such as income tax, CPP, and EI.

3.3 An employee of SFU who performs additional services may do so using an ICA.

Interpretation

Questions of interpretation or application of this policy should be referred to the President, Finance and Administration, whose decision is final.

Appendix 2

Independent Contractor Agreement

The Short Form Services Agreement (SFSA) replaces the Independent Contractor Agreement and is for purchases of less than \$10K CDN, including all freight and taxes. See the Finance website [here](#), under the