

PROFESSIONAL SERVICES CONTRACT

The [ACES Human Resources Department](#) is now responsible for the initial review of Professional Services Contracts to ensure that the service provider meets the IRS criteria for individual contractor status rather than employee/employer relationship. If it is determined that an employee/employer relations exists, the recruitment process must be completed in order to pay the individual.

Detailed policies are outlined in the AU Spending Policies and Procedures, Independent Contractors (Payment of Non-University Personnel for Professional Services).