Instructions
Abbreviated PSA Consultant/Independent Contractor – up to $5,000

An Abbreviated Professional Service Agreement (APSA) is used to contract for a variety of professional services when the payment for services rendered is up to $5,000. If the APSA is used for a single payment, process through Accounts Payable using a Supplier Invoice. If multiple invoices are expected, the contract must be processed through Purchasing Services, and a Purchase Order Requisition must be created. This agreement incorporates a Departmental Certification and the contract Terms and Conditions. Part I, the Departmental Certification, includes the scope of work, the criteria used in the selection of the independent contractor, questions to facilitate determination of employment status, the duration and cost of services performed and the account number to be charged. Part II, Terms and Conditions, identifies the contractual provisions between Brown and the independent contractor.

Part I is to be completed and signed by the appropriate department designee. The APSA is then forwarded to the independent contractor. He/she must sign and date Part II (prior to performance of services), thereby signifying acceptance of both Parts I and II of the contractual agreement. The appropriate Academic or Administrative Department Head or designee is charged with review and signature approval of Part II of the APSA (prior to performance of services) thereby finalizing the contract. Upon completion of services, use the Supplier Invoice Process in Workday, (attach the original APSA, and the invoice). The independent contractor will receive an IRS Form 1099 MISC from the University. The independent contractor will need to complete the Supplier and Individual Payee Registration on the Purchasing website. www.brown.edu/purchasing. It is important that the address information provided in the registration process match the address that will be used for billing from the contractor. When there is a different address used on the contractor’s invoice, they must include that address on the registration form in the “Address for Invoice Payments” section.

The payment of related travel expenses may be handled in one of three ways:
- The amount of agreed travel expense is included with the fee for service on the APSA. No travel receipts are required. The full amount of the fee plus travel will be reported on IRS Form 1099 MISC as taxable income to the independent contractor. The independent contractor should maintain original receipts as part of his/her business records.
- Travel expense to be reimbursed in compliance with Brown University Travel Policy using a Travel Expense Report. Original receipts are required for all travel expenses. Any travel expense that cannot be substantiated with an original receipt must be included on the APSA and the payment (fee and travel) will be reported as taxable income on IRS Form 1099 MISC. Use of the Missing Receipt Affidavit is not valid under this policy. If it is determined after the APSA has been signed and services have been performed that travel expenses cannot be substantiated with an original receipt, reimbursement will be made using a Supplier Invoice and the payment will be reported as taxable income.
- The independent contractor may not wish to receive a fee and asks only for reimbursement of travel expenses. In this case, travel expenses will be reimbursed using a Travel Expense Report in compliance with Brown University Travel Policy. Original receipts are required for all travel expenses. Any travel expense that cannot be substantiated with an original receipt must be paid using a Supplier Invoice. Payment will be reported as taxable income on IRS Form 1099 MISC.