# **Independent Contractor Agreement**

This Independent Contractor Agreement ("Agreement") is entered into by and between:

1. **PSL Foundation**, a US 501(c)(3) nonprofit organization registered in South Carolina (hereinafter "Organization"),
2. **Daniel Richard Feenberg**, an individual with over 40 years of experience in tax policy modeling and economic research, residing in Massachusetts (hereinafter "Contractor").

**Contractor Contact Information:**

* Email: feenberg@gmail.com
* Phone: (617) 682-6204
* Business Address: National Bureau of Economic Research (NBER), 1050 Massachusetts Avenue, Cambridge, Massachusetts 02138

## **0. Contingency of NSF Award**

**Contingent Effective Date:** This Agreement shall become effective only if and when Organization receives funding from the National Science Foundation (NSF) under the POSE Phase I program. If no such NSF award is granted, this Agreement shall be null and void with no obligations to either Party.

## **1. Scope of Work**

### **1.1 Services**

Contractor agrees to serve as an external mentor in support of the Organization's NSF POSE Phase I award activities, specifically for:

* Participating in an I-Corps–style training program (approximately 41 hours).
* Offering guidance regarding policy modeling, validation, and open-source community-building approaches, as needed within the allotted hours.

### **1.2 Deliverables**

Contractor will:

* Attend all required mentor sessions as part of the NSF-required training (totaling ~41 hours).
* Provide high-level consultation and feedback on best practices for bridging academic research methods with open-source tax simulation.
* Advise on cross-validation strategies between TAXSIM and PolicyEngine's (a PSL Foundation project) open-source emulator.

### **1.3 Relevant Experience**

Contractor brings exceptional qualifications to this engagement, including:

* **43+ years** as Research Associate at the National Bureau of Economic Research (NBER) (1980-present)
* Creator and maintainer of the **TAXSIM model**, the leading tax simulation model used by academic researchers
* Author of numerous peer-reviewed publications on tax policy analysis and modeling
* Ph.D. in Economics from Princeton University (1980)
* Extensive experience in federal tax policy, having served as Economist at the U.S. Treasury Office of Tax Analysis

## **2. Compensation and Invoicing**

### **2.1 Rate and Hours**

Organization shall pay Contractor USD $90.00 per hour for up to 41 hours of work performed under this Agreement. Any work beyond 41 hours requires prior written approval by Organization.

### **2.2 Invoicing**

Contractor will submit an invoice detailing hours worked, the activities performed, and the total amount due.

### **2.3 Payment Terms**

Organization will remit payment within thirty (30) days of receiving a proper invoice.

### **2.4 No Benefits**

Contractor is not entitled to benefits, retirement contributions, or health insurance through Organization. All expenses not expressly stated in this Agreement or pre-approved in writing are the responsibility of Contractor.

## **3. Term and Termination**

### **3.1 Term**

Upon the Organization's receipt of NSF POSE Phase I funding (the contingency in Section 0), this Agreement shall commence and continue until the earlier of:

* Fulfillment of the 41-hour mentorship commitment, or
* Termination by either Party with written notice, as specified below.

### **3.2 Termination**

Either Party may terminate this Agreement at any time with seven (7) days' written notice to the other Party. In the event of termination, Organization will pay Contractor for documented, authorized hours worked through the date of termination.

## **4. Independent Contractor Status**

### **4.1 Nature of Relationship**

Contractor is an independent contractor and not an employee, agent, or partner of Organization. Contractor is not authorized to represent or bind Organization in any manner except as expressly stated herein.

### **4.2 Taxes and Withholdings**

Contractor is responsible for all federal, state, and local taxes and withholdings on any payments received from Organization. As an independent contractor, Contractor will provide Organization with a completed W-9 form prior to the first payment.

## **5. Confidentiality and Intellectual Property**

### **5.1 Confidential Information**

Contractor shall not disclose or use any proprietary or confidential information of Organization for any purpose other than to perform the Services under this Agreement.

### **5.2 Work Product**

Any materials, suggestions, or ideas Contractor provides in the course of Services shall be owned by Organization. To the extent Contractor retains any ownership rights, Contractor hereby grants Organization an irrevocable, non-exclusive, royalty-free license to use, modify, reproduce, and distribute such materials for non-commercial, nonprofit public policy analysis and related activities.

## **6. Compliance with NSF Requirements**

### **6.1 Regulatory Compliance**

Contractor agrees to abide by all relevant policies and requirements mandated by the National Science Foundation (NSF) pertaining to POSE Phase I, including regulations concerning allowability of costs, recordkeeping, and reporting.

### **6.2 Reporting**

Contractor will cooperate with reasonable requests for information necessary for Organization's compliance or reporting obligations to NSF.

## **7. General Provisions**

### **7.1 Entire Agreement**

This Agreement constitutes the entire understanding between the Parties regarding the subject matter herein, superseding all prior discussions or communications.

### **7.2 Amendments**

Any modification must be in writing, signed by both Parties.

### **7.3 Governing Law**

This Agreement will be governed by and construed in accordance with the laws of South Carolina, without regard to conflict-of-law principles.

### **7.4 Severability**

If any provision of this Agreement is found unenforceable, all other provisions shall remain in effect.

### **7.5 Notices**

Any notices under this Agreement shall be delivered to the Parties at their respective addresses (postal or email) set forth above or as subsequently designated in writing.

## **8. Signatures**

Parties below acknowledge and accept the terms of this Agreement, contingent upon the Organization's receipt of an NSF POSE Phase I award:

**PSL Foundation**

Name: Max Ghenis  
Title: CEO, PolicyEngine (℅ PSL Foundation)

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Contractor**

Name: Daniel Richard Feenberg

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**End of Agreement**