4.1 PAYMENTS TO PARTICIPANTS IN RESEARCH PROTOCOLS

A. General

This policy addresses the procedures and limits regarding payments made to subjects for participating in a research project as approved by the Institutional Review Board (IRB).

In the past, we have issued checks and cash to research participants and have not reported these payments as income to the participants. To comply with Internal Revenue Service Guidelines, we must report these payments as taxable income. These changes are effective immediately. For IRS reporting purposes, these changes will be effective for the 1997 calendar year.

B. Criteria for Approval of Payments

1. The research protocol must have the official approval of the Institutional Review Board. This approval must be current and must specifically authorize payments to study participants, along with terms and conditions for each payment, if applicable.

2. A plan for payments to research subjects must be submitted by Grants Administration to the Grants and Contracts Section of the Accounting Department for funds approval prior to the initiation of the project. Grants Administration submits the following information:
   a) The title of the research project and the corresponding account number
   b) A copy of the Revised Approved face page of the Protocol Application form
   c) A copy of “Section C. Subject Population” in the Protocol Application Form highlighting the following information:
      • Estimated number of study participants
      • Specific payment amounts and conditions for payment, if applicable
      • Estimated incidental expenses to be reimbursed, if any
      • Preferred method of payment, conforming to the limitations detailed in Section C of this policy
   d) A copy of the Revised Approved Consent Form highlighting “Reimbursement and Cost”

3. The principal investigator should advise the Grants and Contracts Section of the Accounting Department of required changes in the original cost estimates, should this occur.

4. Payment of subject referral fees to secure participation in a research connected activity is not allowed.
C. Method of Payment

1. Each request to pay a subject for participation in a research project must carry the approval of the principal investigator or authorized designee.

2. University employees may receive payments for participation in an approved research protocol, given the following conditions:
   a) Participation does not conflict with the performance of employee duties.
   b) Employee is in “off duty” status during time of active participation.
   c) During working hours, employee must request annual leave to cover period of participation. Such application for leave is subject to the approval of the employee’s supervisor. Classified employees should clock out for participation.
   d) Participation must not affect employee’s ability to fully meet job requirements upon return to work.
   e) University employees may only be reimbursed by check, regardless of the amount of payment.

3. Payments by check for non-employees
   a) All payments or reimbursements exceeding $20 must be paid by check.
   b) Reimbursements must be supported by a receipt.
   c) All claims are to be submitted on the attached form, “Request to Pay Participants in a Research Protocol.”
   d) A separate claim is required for each individual participant.
   e) Forms are available at the General Service Store.

4. Petty Cash Payments for non-employees
   a) To be eligible for a cash payment, the participant must not be a University employee.
   b) The payment or reimbursement must be $20 or less.
   c) The attached form, “Request to Pay Participants in a Research Protocol,” must be completed for each research subject.
   d) Payments may be obtained by presenting a completed and approved form to the Cashier’s window in the Bursar’s Office.
   e) Cash payments will only be made directly to the study participant upon appropriate proof of identification.

D. Payment Procedures:

1. A separate “Request to Pay Participants in Research Protocols” form must be submitted for each participant and must carry the original signature of the participant.

2. If the participant is an employee, your department should submit a PER-3 form to Human Resource Management requesting payment. The “Request to Pay Participants in a Research Protocol” form should be attached to the PER form. If the participant is a monthly salary employee, the expense will be charged to object code 1180. If the participant is a biweekly employee, the expense will be charged to object code 1070. The payment
will be included in the employee’s regular payroll check. Therefore, the payment will be reported as wages on the employee’s W-2 form at the end of the calendar year.

3. If the participant is not an employee and the payment exceeds $20, your department should submit a requisition and a “Request to Pay Participants in a Research Protocol” form. If the payment is less than $20, you may request cash payment through the Bursar’s Office in Accounting Services. Regardless of whether the payment to a non-employee is made by check or cash, if the payments in one calendar year exceed $600, that participant will receive a Form 1099.
Request to Pay Participants in a Research Protocol

Date: ______________________

Please pay the research subject listed below for participating in a project on

________________________________________________________

Name: ________________________________________________

SSN: __________________________________________________

Street Address: _________________________________________

City, State, Zip Code: _________________________________

University employee: Yes ☐ No ☐

Time of participation: _________________________________

Signed for annual leave: Yes ☐ No ☐

If no, please explain: _________________________________

Method of Payment:
Payment by Check ☐ Petty Cash Payment ☐

Grant or Contract Title: ________________________________

Account Number: ________________________________
(Restricted Accounts Only)

Institutional Review Committee on Human Experimentation No.

Date of Approval: ____________________________

Fee for participating in project: $__________

Incidental expense: $__________

Total: $__________

CERTIFICATION

I certify that this research subject participated in the project and is entitled to receive the amount listed above for services rendered.

__________________________________________ ________________
Principal investigator or Designee Date

I certify that I participated in the research study named above.

Research Subject: ____________________________ Signature ________________ Date

WHITE—ACCOUNTING, BLUE—GRANTS/CONTRACTS, CANARY—DEPARTMENT

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