



## Research Subjects Payment Policy & Procedure

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## Plan

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### Purpose

To provide guidance regarding appropriate compensation for individuals included as research subjects in projects with approved **Institutional Review Board (IRB)** protocols. Research with subjects should not proceed without an approved IRB protocol. The approved protocol should be followed in addition to this policy.

### Outcomes

- Ensure appropriate confidentiality for research subjects
- Follow approved IRB protocols
- Pay research subjects in a timely and convenient manner

- Provide sufficient financial documentation for the University's records and Internal Revenue Service reporting
- Ensure research subject compensation amounts and total budget align with award document(s) and study approvals

## **Roles & Responsibilities**

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### **Institutional Review Board (IRB)**

The Institutional Review Board (IRB) must review and approve:

1. Planned data collection
2. Appropriate confidentiality protection
3. Planned payment amounts and methods of payment

Approved IRB protocols protect participants by avoiding potential coercion, undue influence, or breach of confidentiality.

### **Principal Investigator (PI)**

The Principal Investigator (PI) is responsible for preparing the IRB research protocol while following the terms and conditions of the awarding document. The protocol specifies payment amounts, total budget, and the methods and disbursement of research subject compensation.

1. The PI is responsible for the accountability of each payment and following the IRB protocol. Documentation must be maintained in accordance with UNO's record retention policy as outlined in [AP-OP-15.2 Record Retention Policy](#).
2. In the event of an audit, the PI is responsible for providing appropriate source documentation for payments.

### **Office of Research**

The Office of Research will work with the PI and Accounts Payable to ensure:

1. An approved IRB protocol is on file prior to approving research subject payments.
2. Compensation amounts are allowable on the grant or contract and are properly budgeted in the accounting system.

### **Accounts Payable**

Accounts Payable will work with the PI and Office of Research to ensure:

1. Financial records meet the required standards of financial accountability.
2. Research subject identity is protected according to the approved IRB protocol.

## **IRB Requirements**

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### **Limit on single payments to individuals**

No compensation, or combination of incentives, may be distributed to research subjects unless they follow an approved IRB protocol. While incentives are usually nominal, higher amounts may be justified if participation involves significant time or expense to the subject. Compensation that appears to unduly influence subjects or encourage them to disregard risks will not be approved by IRB.

## Payment changes to the IRB approved payments

Proposed changes to research subject compensation amounts or structure must be approved in advance by the IRB via a modified protocol.

## Tax Compliance

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### U.S. Citizens & Permanent Residents

Payments to a U.S. citizen or permanent resident totaling \$600 or more in a calendar year are reportable to the IRS, and the recipient will be issued a Form 1099-MISC. In these cases, the Participant must complete a W-9.

### Foreign Nationals

Payments to foreign nationals are reported on a Form 1042-S regardless of the amount, and may be subject to 30% tax withholding. In such a case, the Participant should be requested to complete a Form W-8BEN. The IRB may provide language regarding tax implications in the study's informed consent document as appropriate.

### Social Security Number

If a one-time research participant incentive payment is less than \$300 and payments are less than \$600 in a calendar year, the requirement to obtain a social security number is waived.

### Payments to Minors

When the study participant is a minor, the PI may collect information for tax reporting purposes from either the minor or the minor's legal guardian.

## Payment Methods

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### Cash/Gift Card Payment

The PI, or their designee, will request an advance from Accounts Payable by submitting a spend authorization in Workday.

The spend authorization must contain an itemized breakdown of the cash advance request. For instance, twenty-five gift cards for ten dollars each. One card will be given for each interview.

Accounts Payable will deposit the funds in the employee's bank account (same account as their salary payment).

Participants are paid in cash/gift card. At the time of payment, a receipt is created that includes:

- Full legal name of the participant
- Participant's social security number (only if calendar year payment is \$600 or one-time payment is \$300 or more)
- Participant's full home street address
- Amount distributed to the participant
- Payment date
- Participant's signature showing receipt of any cash payment
- PI/Department contact name
- PI/Department contact telephone

- PI/Department contact email address

The receipt is signed by the Subject and the PI. Receipts are stored according to the IRB protocol. Exceptions will be allowed when IRB has approved a waiver of documentation to protect the identity of the research subject.

The PI will submit an Expense Report in Workday with deidentified participant information and the amount paid to each participant. For instance, twenty-five gift cards for ten dollars each by the amount paid to each participant.

## **Safeguarding Information**

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PI's should collect and maintain taxpayer information with a high level of security. Departments are to make such information available for review by auditors and provide the information to Accounts Payable if required for tax reporting purposes.

## **Additional Resources**

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See the Job Aid in UNO's Learning Management System located in <https://myapps.uno.edu>

## Changelog

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Date	Change(s)	Changed By
7/27/21	Approved	UNO
8/3/21	Formatting	Julie Landry