Implementation of the Policy #7080 Payments to Participants of Research Involving Human Subjects

This policy does not cover money paid to a participant to reimburse them for costs incurred because of the research project. It also does not pertain to the services or products a participant might receive in the conduct of the project (for example, medical treatment that is the subject of the research).

*Include payment of human subjects in Human Subjects Committee protocol as required. IRB reviews and approves a protocol for use of human subjects, which may include payment of subjects. All payments to research participants must be described fully in the researcher's submission to the Human Subjects Committee (HSC). The HSC has the authority under federal law to approve these payments, require that they be modified by the researcher, or withheld entirely.

*In all consent forms for research that pays human subjects, no matter what the amount, include this language “I understand that any money I receive from ISU for participation in this research is considered income and is reportable to the IRS.”

*If your payment is over $100 per single payment you must have the participant complete the ISU Participant Payment Form. This form should be included in your HSC protocol. Forward all Participant Payment Forms to the Division of Research Integrity, Stop 8046.

*For Individual payments over $300 a W-9 must be completed by the participant. If the single payment is over $300 include the W-9 as part of your protocol. Submit the W-9 to the Division of Research Integrity, Stop 8046.

*Making the payment:

A. Cash Payments – Cash payments are better for required tracking than gift cards or gifts-in-kind. Cash gifts facilitate the return of unused funds. The PI completes a Temporary Change Fund Request Form (Attachment B) with approval by the UBO and submits it and a copy of the project approval letter from the HSC to the Cashiers Office for the receipt of funds.

1. Upon completion of payment to the participant, the PI will keep documentation that clearly shows:
   a. the number of and amount of payments given out; and
   b. the date unused funds are returned to the Cashiers Office.
2. When a payment of over $100 is made to a participant, the PI will:
   a. number the ISU Participant Payment Form; and
   b. maintain a list of the amounts paid with the corresponding numbers which is returned to the cashier’s office.

3. If the requested change fund exceeds $3,000, notice should be given to the Cashier a week in
advance. The receipt documentation and original change fund request must reconcile.

A. Gift Card – A Direct Pay Form (Attachment C) is completed, authorized by the UBO and, along with a copy of the project approval letter from the HSC, submitted to the Controller’s Office for the preparation of a check payable to the card vendor. The PI should be sure to include any vendor processing fees in addition to the card dollar amount. If there are cards remaining after the project, the PI must convert them into cash prior to returning receipt documentation to the Controller’s Office. The PI can also pay for the cards and be reimbursed by the Controller’s Office via a Direct Pay Form.

Questions on this process can be sent to eastdebb@isu.edu