

**IDAHO STATE UNIVERSITY**  
**POLICIES AND PROCEDURES (ISUPP)**  
**Payments to Participants of Research Involving Human Subjects**  
**(Policy number 7080)**

*POLICY INFORMATION*

**Major Functional Area (MFA):** *Research VII*

**Policy Title:** *Payments to Participants of Research Involving Human Subjects*

**Responsible Executive (RE):** *Vice President for Research and Economic Development*

**Sponsoring Organization (SO):** *Office for Research Integrity*

**Dates: Effective Date:** *October 28, 2013*

**Revised:**

**Annual Review:** *October 28, 2014*

## **I. INTRODUCTION**

Idaho State University (ISU) is dedicated to the development and dissemination of knowledge through research activities. The University is responsible for ensuring research is done ethically, in full compliance with pertinent laws and regulations, and with consideration to humane treatment and scientific justification for all activities. This responsibility has been delegated to the Office for Research and Economic Development. Occasionally, a research project involving human subjects will include payment to the individuals participating in the research, as a recruitment incentive. The approval of payments will be the purview of the Human Subjects Committee (HSC) which is ISU's Institutional Review Board (IRB). This policy provides information and guidance on remuneration provided to research subjects participating in research trials. This policy is intended to assist in understanding regulatory limitations on paying human subjects.

## **II. POLICY STATEMENT**

Internal Revenue Service (IRS) rules dictate that when a person receives over \$600 per year in compensation from an entity, that information must be reported to the IRS. This policy establishes guidelines and procedures relative to compensation and tax withholding that must be followed for all research conducted at ISU involving the payment of human subjects.

## **III. AUTHORITY AND RESPONSIBILITIES**

The enforcement of this policy is the responsibility of the Vice President for Research and Economic Development. All parties will ensure appropriate confidentiality for participants and accuracy of documents. Specifically, responsibility is as follows:

- A. The Office for Research and Economic Development is responsible to ensure Principle Investigators comply with this policy.
- B. Principal Investigator – Ensures that confidentiality and proper protocol procedures are followed.
- C. University Business Officer (UBO) – Provides financial oversight and reviews and approves payment documents for confidentiality and accuracy.

- D. Document Preparer (Investigator or designee) - Ensures appropriate confidentiality for participants and the accuracy of documents.
- E. Office of Research and Economic Development – Reviews and approves any contracts related to Human Subjects research and ensures appropriate legal reviews take place.
- F. Office of Finance and Administration - Processes payment documents, monitors cash advances, and advises departments regarding University purchasing and payment processes.
- G. IRB reviews and approves 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.

#### **IV. PROCEDURES TO IMPLEMENT**

- A. When paying participants in research involving human subjects:
  1. When a participant receives over \$600 in one calendar year from all research studies at ISU the participant will receive an IRS W9 form
  2. To track the information – when a participant is paid more than \$100 per study (by cash, bank gift card, other gift card or certificate or in-kind items) they must complete the *Subject Payment Form*, Section I (see ATTACHMENT A). These forms will be sent to the Division of Research Integrity (DRI) so payments can be tracked. Names and contact information will not be stored with research study information.
  3. If a single payment to one individual exceeds \$300 an IRS form W-9 must be completed and sent to the Controller’s Office. This should be included as a step in the research protocol that is sent to the IRB. Investigators will secure the signed W-9 before a single payment of \$300 or more is made.
  4. The DRI within the Office of Research and Economic Development will track payments to individual participants. Once a participant receives \$500 or more in one calendar year, he or she will be sent an Internal Revenue Service W-9 by the DRI. The DRI will send the completed W-9 to the Finance Office.
  5. Quarterly, the ORED UBO will run a comparison of the names of all participants who have received over \$100 and ISU employees. Names of ISU employees who are on the participant list will be given to Financial Services.
- B. Projects that have been submitted to the Human Subjects Committee prior to the effective date of this policy will be exempt from this process. Any research activity submitted on or after the effective date of this policy must comply with the policy.
- C. 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 subject number; and
  - b. the date payment is returned to the Cashiers Office, including any unused funds.
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.

- D. 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.
- E. 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 (medical treatment when that is the subject of the research).

**V. ATTACHMENTS**

- Attachment A - Subject Payment Form, Section I
- Attachment B – Temporary Change Fund Request Form
- Attachment C – Direct Pay Form

**PRESIDENTIAL CERTIFICATION**

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

Approved by Arthur C. Vailas  
President, Idaho State University

OGC use only:  
Received by OGC on \_\_\_\_\_ by \_\_\_\_\_ (initial).  
Published to ISUPP on \_\_\_\_\_ by \_\_\_\_\_ (initial).

**ISU**  
**Participant PAYMENT FORM**

**Section I.**

*For individual payments over \$100.00 paid by  
cash, bank gift card, other gift card, or in-kind items (e.g., books, toys)  
where payments are not expected to exceed \$600 in the calendar year.*

1. I received compensation from ISU on \_\_\_\_\_ for an amount of \_\_\_\_\_.  
Date (mm/dd/yyyy)

2. Full Legal Name (Print): \_\_\_\_\_

3. Address \_\_\_\_\_

\_\_\_\_\_

5. Signature (or phone interviewer signature): \_\_\_\_\_

6. Are you a US Citizen, Permanent Resident, or Non-Resident Alien for tax purposes? Yes No

If no, are you authorized by your current visa and/or current sponsor to receive compensation from ISU?  
Yes No

If no, or you do not know, to participate you must forgo any compensation made available to other participants, unless you receive authorization from your sponsor.

**Idaho State University**  
**Temporary Change Fund Request Form**

Requesting Department: \_\_\_\_\_

Department Index #: \_\_\_\_\_

Account Director's Signature \_\_\_\_\_

Amount Requested: \_\_\_\_\_

Description of Event: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Denominations Needed:

Currency:	Coin:	
\$1	_____	\$0.01 _____
\$5	_____	\$0.05 _____
\$10	_____	\$0.10 _____
\$20	_____	\$0.25 _____
\$50	_____	\$0.50 _____
\$100	_____	\$1.00 _____
Total	_____	Total _____

\_\_\_\_\_  
Received By      Date

\_\_\_\_\_

\_\_\_\_\_  
Finance and Administration      Date

\_\_\_\_\_

Anticipated Return Date: \_\_\_\_\_

Actual Return Date: \_\_\_\_\_

Change Fund Code 18015 10401

Return Routing Instructions:

Needs original or itemized receipt  
 Needs Business Purpose  
 Needs Signatures  
 Need Invoice  
 Other \_\_\_\_\_

Date \_\_\_\_\_

Vendor# \_\_\_\_\_

Doc# \_\_\_\_\_ AP Use Only

**Idaho State University**  
**Direct Payment Form**  
**Please fill out ALL information and submit to the Accounts Payable Office for processing.**  
**If you have any questions, please call 282-2511 for assistance.**

**Vendor Information:**

Payee: \_\_\_\_\_

Address: \_\_\_\_\_ \* Campus Address for Employees of the University

\_\_\_\_\_  
\_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Country: \_\_\_\_\_ Zip: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

The University requires W9 Tax Information on file in the Accounts Payable Office before payments are issued.

**Vendor Type:**

Faculty/Staff     
  Student     
  Other     
  Non-Resident Alien

**Type of Payment (Check the one that applies and attach related documentation)**

Reimbursement     
  Participant Award Stipend  
 Invoice     
  Scholarship/Stipend/Award/Fellowship for Students  
 Prepayment (no purchase order)     
  Research Subject Participation Payment  
 Honorarium     
  Refunds  
 Subscription     
  Other-Specify \_\_\_\_\_

**Accounting Information**

	Invoice date	Invoice #	Index	Account Code	Activity Code	Amount
1						
2						
3						
4						
5						
<b>Total</b>						

**Signatures**

\_\_\_\_\_

Contact Person/Prepared By      Requesting Department      Phone #

\_\_\_\_\_

Signature of Account Director/PI      Print Name of Approval/Authorized      Date

\_\_\_\_\_

Signature of UBO      Printed Name of UBO      Date

Each signature (payee, departmental approval, etc) will be interpreted as certification that all expenditures are valid with respect to business purpose, were authorized in advance to the extent possible, reasonable in amount, and have been documented as defined in our Manuals of Administrative Policies and Procedures.

**Finance and Administration Approval and Routing Use Only**

Enclosure \_\_\_\_\_      Accounting \_\_\_\_\_      Payroll \_\_\_\_\_  
 Taxable Fringe for: \_\_\_\_\_      Grant Accounting \_\_\_\_\_  
    Banner ID & Name  
 Amount \_\_\_\_\_      EPLS

Original Invoice must be attached to this form. If you only have a statement, please contact the vendor and obtain an invoice.