



## **Payments to Human Research Participants Revised July 1, 2011**

### **SCOPE & INTRODUCTION**

This document describes how human research participants are compensated for participating in University research projects.

This guideline is necessary to reasonably ensure the proper handling of confidential information and reasonably ensure compliance with reporting requirements. The guideline also exists to reduce administrative burdens and limit the exposure of high-risk data by setting a reasonable dollar threshold that determines when researchers must collect confidential information in certain situations. The University must comply with sponsor requirements, Institutional Review Board (IRB) regulations and protocols, IRS guidelines, University regulations and good business practices.

Questions regarding payments should be directed to Accounts Payable. Questions regarding exceptions to this procedure, as described later in this document, should be directed to the Institutional Review Board (IRB).

### **DEFINITIONS**

**Human research participant:** A volunteer participant in a research study. Referred to hereafter as “participants” in this document.

**High-risk participant confidential information:** This includes a person’s Social Security Number, driver’s license, state ID, passport number, a name in conjunction with biometric information about the named individual, or any other personally identifiable information.

**Payment:** Any kind of remuneration to the participant including cash, checks, gift certificates, gift cards, or other items of value.

**Study:** Generally a sponsored project, approved by the IRB, conducted under the direction of a Principal Investigator.

**Tax information:** Includes the participant’s full name, social security number, and mailing address via the IRS Form W-9.

### **PAYMENT METHODS AND PROCESSES**

#### **Informed Consent Documents**

Payment methods and required tax information must be disclosed in the informed consent document approved by the IRB. Participants in studies that do not qualify for a payment exception may refuse to provide tax information and still participate in the research if they are willing to waive receipt of payment.

Investigators must maintain payment logs for all studies that provide payments to participants. Such logs will serve as the accounting support for payment methods that do not require participant tax information. In the event of an audit, it will be the responsibility of the investigator to supply all required supporting documentation for human subject payments made from the investigator's accounts.

### **Security of Records**

Any compensation records maintained by a department that contain restricted information (including protected health information) shall be managed with reasonable and appropriate safeguards as are necessary to prevent the unauthorized use or disclosure of the information. The necessary safeguards must meet the standards articulated in University policy and contractual obligations.

#### ❖ **Payment A: \$100 or Less Paid to an Individual**

Refer to this scenario if all of the following apply:

- The total compensation paid to the participant does not exceed \$100 and
- There is a reasonable expectation that the sum of all payments to the participant during the calendar year will not exceed \$600.

#### *Eligible Forms of Compensation*

- Petty cash
- Limited Purchase Check (LPC)
- Gift card or gift certificate
- Tangible personal property: This cannot be considered a gift, since the personal property is given as compensation for services in the study. Examples of tangible personal property are toys, CDs, books, etc.

#### *Required Collection of Participant Information*

- Do not forward tax information to Accounts Payable when payment is made via **petty cash, gift cards/certificates, or tangible personal property**.
- **Payment by LPC:** Collect tax information via the IRS Form W-9 and forward to Accounts Payable.

The investigator or designee must verify that all required information is provided **before** giving compensation.

#### ❖ **Payment B: Over \$100 Paid and/or greater than \$600 per year to an Individual**

Refer to this scenario if all of the following apply:

- The total compensation amount to the participant is over \$100 and/or greater than \$600 per year.

#### *Eligible Forms of Compensation*

- Limited Purchase Check (LPC)
- Payment Request
- Tangible Personal Property: This cannot be considered a gift, since the personal property is given as compensation for services in the study. Examples of tangible personal property are toys, CDs, books, etc.

#### *Required Collection of Participant Information*

- **Payment by LPC or Payment Request:** Collect tax information via the IRS Form W-9 and forward to Accounts Payable.
- Payments of tangible personal property valued above \$600 per year per participant must be reported to Tax Services along with the participants Form W-9.

The investigator or designee must verify that all required information is provided **before** giving compensation.

### **Exceptions from this Payment Process**

A study may qualify for a payment process exception (referred to as “category 3” in prior guidance) if the study requires total anonymity when disclosure of the participants’ identities outside the research could reasonably place the participants at risk of criminal or civil liability or be damaging to the participants’ financial standing, employability, or reputation. Studies that qualify for a payment process exception are not required to collect personal, identifiable information as per this written procedure in order to pay research participants, for payments under \$600 per calendar year. All determinations regarding payment process exceptions are made by the IRB. Refer to IRB policy for procedures to obtain an exception.

### **ADDITIONAL RESOURCES**

#### **Accounts Payable:**

- Policy 3-011 – Petty Cash Funds: <http://www.regulations.utah.edu/administration/3-011.html>
- Guidance for Limited Purchase Checks and Payment to Human Subjects: <http://fbs.admin.utah.edu/accountspayable/payment/#lpc>
- Instructions for Payment Requests: <http://fbs.admin.utah.edu/download/AP/PymntRqst%20Instr.pdf>

#### **Institutional Review Board:**

- Website: <http://irb.utah.edu/>
- Investigator Guidance Series: <http://irb.utah.edu/guidelines/investigator.php>
  - Compensation of Research Subjects
  - Payment Process Exception for the University of Utah
- Payment Process Exception Form (University of Utah) via the IRB Forms Webpage: [http://irb.utah.edu/\\_doc/PaymentProcessExceptionRequestForm.doc](http://irb.utah.edu/_doc/PaymentProcessExceptionRequestForm.doc)