

University of Rochester

Payments to Research Subjects for Incentives/Participation Frequently Asked Questions (FAQ)

I. What does this policy cover?

This policy pertains to payments made to individuals for their participation in a University of Rochester (UR) research study.

II. What changes does this policy make?

This policy establishes a new threshold dollar amount (**\$275**) for which information regarding the payment and recipient must be submitted to the UR Finance Department.

This policy also establishes a specific threshold dollar amount (**\$75**) for protocols that have been approved not to collect any subject-identifying information, and establishes documentation requirements for this specific case.

III. What does the \$275 threshold mean?

This policy removes the obligation to report subject-identifying information to the Finance Department, if the maximum possible payments to a participant of a specific protocol cannot reach \$275 in a calendar (tax) year.

Example 1: A protocol provides that enrolled subjects will participate in up to three study visits over the course of eight months. Each visit will include a payment of \$50 for participation.

- Subjects enrolled in this study could receive *up to* \$150 in a calendar year, and therefore could not possibly reach the \$275 threshold.
- Whereas no subject could possibly reach the \$275 threshold in a calendar year, no information specific to any subject must be reported to the Finance Department.

Example 2: A protocol provides that enrolled subjects will participate in up to three study visits over the course of eight months. Each visit will include a payment of \$92 for participation.

- Subjects enrolled in this study could receive *up to* \$276 in a calendar year, and therefore could possibly reach the \$275 threshold.
- Whereas a subject could possibly reach the \$275 threshold in a calendar year, information specific to any subject who will receive *at least* \$275 must be submitted to the Finance Department.

IV. If a subject will receive *at least* \$275 in a calendar year, what information is reported to the Finance Department?

Forward the following information to the Finance Department for each subject, typically with an IRS Form W-9 (<http://www.irs.gov/pub/irs-pdf/fw9.pdf>):

- Name
- Home address
- Social Security number
- Amount paid

Note that the Finance Department *does not* need to know study-specific information such as study title or the principal investigator.

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V. What does “Anonymous Participation” mean, as applied to the \$75 threshold?

Anonymous participation means:

- i) The protocol prohibits study personnel from collecting subject-identifying information
and
- ii) The Institutional Review Board (IRB) has granted a waiver of the requirement for written documentation of consent *or* has exempted the protocol from IRB oversight
and
- iii) The maximum possible payments to a participant of a specific protocol *cannot reach* \$75.

If all three conditions are satisfied, the “Special Situation” of anonymous participation applies. In order for this documentation provision to apply, an IRB-approved protocol or consent form that demonstrates applicability of this provision must be presented for disbursement of funds.

VI. What are the requirements for recording payments to research subjects?

It is the responsibility of the department to maintain a record of all payments/disbursements made to research subjects (i.e., a disbursement log, a spreadsheet, cash disbursements journal, etc.). This record should be reviewed and initialed periodically by the log-keeper's supervisor (or primary investigator or other responsible person with financial ledger accounting responsibilities) as an added measure of internal control and oversight.

Proper documentation would include any combination of the following:

- the recipient name;
- address;
- social security number (SSN) *;
- telephone number;
- signature acknowledging receipt of funds, or other information meeting a minimum standard for making a proof-positive identification of the recipient of University funds.

VII. What are the requirements for recording payments to research subjects when the Anonymous Participation provision applies?

The department would not be required to maintain normal identifying information for cash payments to research subjects such as recipient name, address, SSN, telephone number, or signature of receipt. In the absence of normal subject-identifying information, it is essential that department/division records sufficiently document the completion of participation by the research subject, and the payment of University funds for that participation, per protocol.

In the absence of subject-identifying information, examples of proper documentation include a unique study-participant identifier (subject ID) specific to the recipient of University funds, a disbursement log, and other supporting records that verify the proper business use and authenticity of each disbursement (e.g., completed surveys/questionnaires).

*SSN is *not required* to be requested nor retained for total payments made below the \$275.00 annual reporting threshold.