
The Ohio State University
Guidelines on Payments to Research Subjects
October 8, 2008

University research projects may require the participation of human subjects. Often, these individuals receive payments - in the form of cash, checks or non-cash items - for their participation. Principal Investigators (PIs) and other faculty/staff members who are conducting sponsor funded research or internally funded research are responsible for ensuring that subjects are eligible to receive payments (in accordance with US Tax and Immigration laws) and for ensuring that the payment process is appropriate. This document provides important information regarding paying human subjects for their participation in research projects. Generally, the same procedures pertain no matter whether subjects are paid from sponsored projects or department funds. Differences are noted below. Also all references to a year mean a calendar (or tax) year.

Payment is Taxable Income:

All subjects, prior to their participation in a research project, must be informed that any payment received for participation, regardless of amount, is taxable income.

Payment Eligibility and Visa Status for Research Subjects:

For payments, both cash and non-cash, of up to \$100/subject/calendar year, it is not necessary to determine the citizenship status of the research subject. However, for single payments of more than \$100, or when it is anticipated that a subject will receive multiple payments from a single research protocol that will add up to more than \$100 in a calendar year, a potential subject's citizenship status must be reviewed before the subject is enrolled in the study. The review is intended to ensure that the person's visa category allows them to receive income from the University. Payments to nonresident aliens that will exceed \$100 in a calendar year must be processed through University or OSURF Accounts Payable, depending on the source of funds. For payments processed through Accounts Payable, each research subject is required to complete an [AP Compliance Form](#) (substitute W-9).

Payment Options:

Cash Advances for Research Subject Payments -- The most common way to pay research subjects, particularly for smaller dollar amounts, is from a cash advance, or, for OSURF projects, a Human Subject Cash Account. A request for a cash advance is processed in the online PREP system, payable to the PI or faculty/staff member who is conducting the research. These individuals, or their designated custodians, are required to maintain complete records of payments to research subjects. Detailed procedures for cash advances are in the companion document, [Managing Research Subject Payments](#).

University cash advances and OSURF Human Subject Cash Accounts may be used for payments up to \$100/subject/year for all research subjects. OSURF Human Subject

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Cash Accounts may also be used for larger payments (up to \$500/subject/year) for research subjects who are U.S. citizens or residents.

Use of cash advances and related internal control procedures (including appropriate segregation of duties related to cash handling and physical custody over gift cards and other non-cash items) are subject to review and approval by the college Senior Fiscal Officer or his/her designee. Deans and Vice Presidents may implement local requirements that are more restrictive than those specified in this document, as long as the additional restrictions are documented.

OSURF Human Subject Checking Accounts -- Principal Investigators using sponsor funds to compensate subjects may request a Human Subject Checking Account and write check(s) to subjects, rather than using an OSURF Human Subject Cash Account. The same payment limits apply to both mechanisms. Detailed procedures for this payment mechanism are in the companion document, [Managing Research Subject Payments](#).

Payments through the University or OSURF Accounts Payable Systems -- Payments in excess of \$100/subject/calendar year (for non-resident aliens and all subjects paid from university funds), or in excess of \$500/subject/calendar year (for U.S. citizens or residents paid from sponsored research funds) must be paid through the University or OSURF Accounts Payable units. For payments processed through Accounts Payable, research subjects are required to complete an [AP Compliance Form](#) (substitute W-9).

Non-Cash Gifts for Research Subjects -- In lieu of a cash payment, it may be appropriate to thank a research subject with a non-cash item such as a gift card or a T-Shirt. The value of non-cash items provided to a research subject as part of a single research protocol may not exceed \$100 per year.

Payments to University Employees:

University employees may receive research subject payments like any other subject, provided that their participation is entirely voluntary and is clearly unrelated to their employment duties. Payments should be processed in accordance with these guidelines.

Reporting Requirements and Exceptions for Confidential Studies:

PIs and other faculty/staff conducting research are required to collect names and signatures from the recipients of cash payments or non-cash gifts. To provide for subject confidentiality, the subject list is maintained by the PI in the study file, and an anonymous log (for example, a listing of the date, amount, and a subject study number) is provided to the department or OSURF to document the use of funds.

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For OSURF research subject payments greater than \$500/subject/year (or greater than \$100 for non-resident aliens), an exception to the requirement to submit an [OSU AP Compliance Form](#) may be granted if the study is of a highly sensitive nature and a Certificate of Confidentiality has been secured from the Department of Health and Human Services. After receiving the Certificate of Confidentiality, Principal Investigators must obtain approval from their College Associate Dean for Research and from their Senior Fiscal Officer before submitting a formal request to the OSURF Manager of Accounts Payable. If the exception results in any IRS tax liabilities, these amounts will be charged to the PI's college.

Summary of Procedures for Payments to Research Subjects:

The following table summarizes the procedures for payments to research subjects. The companion document, [Managing Research Subject Payments](#), provides additional details on the various payment methods.

Payment Description (payment amounts are per subject/per calendar year)	OK to Pay from Cash Advance or OSURF Checking Account?	Signed or Initialed Receipts Required from Subjects?	OSU AP Compliance Form (substitute W-9) Required?	Process Payment Request through Accounts Payable?
Up to \$100 (all research subjects)	Yes	Yes	No	N/A
Over \$100 (nonresident aliens)	No	N/A	Yes	Yes
\$101-\$500 (OSURF payments to U.S. citizens and residents)	Yes	Yes	Yes (if payment is processed through Accounts Payable)	Optional
\$101-\$500 (University payments to U.S citizens and residents)	No	N/A	Yes	Yes
Over \$500 (U.S. citizens and residents)	No	N/A	Yes	Yes

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Please note that research subjects should only be paid by the methods set forth in these documents. Employees should not provide subject payments from personal funds and seek reimbursement.