



Human Subject Incentive Payment Policy and Procedures

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		Reviewed:	
Responsible Party:	Vice President of Business and Finance	Page(s):	1 of 4

I. Purpose

To define the requirements for incentive payments made to research participants in IRB approved studies or participation in other creative studies.

The University often conducts research where there is a requirement to obtain participation and/or collect information/responses from human subjects. These human subjects may include any individual necessary for the research being conducted, i.e. external individuals, Georgia Southern University employees, students, retirees, non-resident aliens, etc. Researchers frequently find it necessary to offer incentives in order to obtain sufficient participation. These incentives may be in the form of cash, gift cards, checks, or non-monetary items and are subject to Internal Revenue tax laws, and adherence to the uniform administrative requirements set forth in OMB A-110.

There are specific rules that must be followed in order for the university to remain in compliance with all federal, state and institutional laws, regulations, and policies.

II. Policy:

The University is required by IRS regulations to submit 1099 forms for all human subjects paid \$600 or more per calendar year.

In order to meet the increasing needs of the research community, minimize the administrative burden, and comply with federal reporting requirements, the following definitions, and guidelines for choosing and processing a method of payment, as well as record keeping requirements are provided.

- Subjects are defined as individuals who participate in research, and include but are not limited to individuals from the community or local schools; Georgia Southern University employees, students, or retirees; and non-resident aliens.
- If waivers of consent according to 45 CFR 46.117(c)(1) are received, IRB approval shall be attached to the Check Request and the protocol number noted on the face of the request.
- Human subject payments are detailed as a separate line item in the internal or external sponsor-approved budget or narrative included in the proposal and posted to budget account 751000, along with the assigned project ID.
- Items for promotional use or giveaways may not be purchased under this policy and may not be accessed through state or federal funding.
- The University P-Card may not be used for the purchase of human subject incentives.

III. Guidelines for choosing method of payment:

For participants other than employees, who must be paid via payroll, the researcher (PI) has several payment options available for incentive payments:

Cash

Gift Card

Check (processed through Accounts Payable via check request)

Non-monetary items (T-shirts, books, etc.)

Depending on the amount and method of payment, the following conditions and requirements apply:

1. Human subject receiving an incentive payment of **\$100 or less** in a single payment:
 - A. Cash or Gift Card payment: No collection of the human subject's social security number is required unless the researcher anticipates that the human subject will receive incentive payments, from all sources, totaling \$600 or more during the calendar year.
 - B. Check payment: Collection of the human subject's name, social security number, and address is required.
 - C. Non-monetary items: No collection of the human subject's social security number is required unless the researcher anticipates that the human subject will receive incentive payments, from all sources, totaling \$600 or more during the calendar year.

2. Human subject receiving an incentive payment **over \$100** in a single payment:
 - A. Cash or Gift Card payments: The human subject is required to provide his/her social security number except when participating in a study where the IRB has approved a waiver of a signed consent according to 45 CFR 46.117(c)(1)(i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality).

Non-resident alien human subjects will be subject to 30% tax withholding except when participating in a study where the IRB has approved a waiver of a signed consent according to 45 CFR 46.117(c)(1)(i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality).
 - B. Check payment: Collection of the human subject's name, social security number, and address is required.

Non-resident alien human subjects will be subject to the [IRS required 30% tax withholding](#).
 - C. Non-monetary items: The human subject is required to provide his/her social security number except when participating in a study where the IRB has approved a waiver of signed consent according to 45 CFR 46.117(c)(1)(i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality).

Refer to <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.html#46.117> for guidance on above items 2A and 2C.

University procedures for payment methods:

A. Cash Payments:

Complete a Check Request made payable to the PI. Submit no more than 30 days prior to when the funds will be distributed. The description details the purpose of the funds and the amount requested should not be in excess of amount budgeted in project/grant award. A copy of the IRB approval letter and protocol number is attached to the Check Request for review and approval purposes.

For cash payments less than \$100, the PI submits a certification log that requests but does not require name or social security number (SSN) of human subjects. Signature of subject should be requested in instances where confidentiality is not required. The PI will sign and date the log verifying payments to subjects.

For cash payments \$100 or more, the PI submits a log of payments issued that provides subject name, with SSN OR identifying number if subject is participating in a study where the IRB has approved a waiver of a signed consent, and amount received. Signature of subject will be requested, and the PI will sign and date the log verifying payments to subjects.

Any funds received but not disbursed must be returned immediately to the Cashier's Office for deposit using a [Deposit Transmittal](#). The deposit receipt, and completed disbursement log will be submitted to Accounts Payable at Box 8129 for permanent record.

B. Gift Card Payments:

Complete a Check Request made payable to the PI. Submit no more than 30 days prior to when the cards will be distributed. The description details the purpose of the funds and the amount requested should not exceed amount budgeted in project/grant award. A copy of the IRB approval letter and protocol number is attached to the Check Request for review and approval purposes. Once the PI receives the check payment, he/she will purchase the appropriate gift cards.

For gift cards under \$100, the PI submits a certification log that requests but does not require name or social security number of human subjects. Signature of subject is requested in instances where confidentiality is not required. The PI will sign and date the log verifying payments to subjects.

For gift cards \$100 or more, the PI submits a log of payments issued that provides subject name, with SSN OR identifying number and amount received. Signature of subject is requested in instances where confidentiality is not required. The PI will sign and date the log verifying payments to subjects.

Any funds received but not used for gift card purchase must be returned immediately to the cashier's office for deposit using a [Deposit Transmittal](#). The deposit receipt, and completed disbursement log is submitted to Accounts Payable at Box 8129 for permanent record documentation.

If there are remaining gift cards, reconciliation is required to be submitted monthly verifying the outstanding cards on hand. All cards should be distributed within 90 days, but not to exceed the end date of the award. After 90 days, the dollar amount of any undisbursed gift cards is deposited by the PI back into the project/grant award using a [Deposit Transmittal](#) submitted to the Cashier's Office.

C. Check Payments:

Complete a Check Request made payable to the human subject. Identifying information such as social security number and complete, correct address and telephone number are required. The University is required by IRS regulations to submit 1099 forms for all human subjects paid \$600 or more per calendar year.

D. Non-Monetary Items (T-Shirts, books, etc.):

For non-monetary items under \$100, the PI submits a certification log that requests but does not require name or social security number of human subjects. Signature of subject is requested in instances where confidentiality is not required. The PI will sign and date the log verifying payments to subjects.

For non-monetary items \$100 or more, the PI submits a log of payments issued that provides subject name, with SSN OR identifying number and amount received. Signature of subject is requested in instances where confidentiality is not required. The PI will sign and date the log verifying payments to subjects.

Any funds received but not used for non-monetary item purchase must be returned immediately to the cashier's office for deposit using a [Deposit Transmittal](#). The deposit receipt, and completed disbursement log is submitted to Accounts Payable at Box 8129 for permanent record documentation.

If there are remaining non-monetary items, reconciliation is required to be submitted monthly verifying the outstanding items on hand. All items should be distributed within 90 days, but not to exceed the end date of the award. After 90 days, the dollar amount of any undisbursed items is deposited by the PI back into the project/grant award using a [Deposit Transmittal](#) submitted to the Cashier's Office.

Items for promotional use or giveaways may not be purchased under this policy and may not be accessed through state or federal funding.

The Human Subject Payment Control Log may be found at:
<http://services.georgiasouthern.edu/controller/forms.html>