

Incentive Payments to Human Subjects

All incentive payment plans must be approved by the Institutional Review Board (IRB) as part of research protocol review for non-exempt projects. The IRB will only approve incentives that comply with required federal, state, local, sponsor, and College policies. Researchers must report any deviations from the approved protocol, including changes in the form or amount of incentives, to the IRB within a timely manner.

Incentive payments include any gift or payment given to human subjects participating in a research project. Such incentives should be of nominal value to avoid the possibility of undue influence on the subjects. The Internal Revenue Service (IRS) considers human subject payments (including cash payments, gift cards, property, goods, or services) as taxable income to the recipient. The College's tax treatment of human subject payments depends upon the amount of the payment, the recipient's tax status, and whether the study takes place within or outside the United States. Incentives paid to a U.S. tax resident individual that total \$600 USD or more throughout the course of a calendar year will be reported to the IRS and the recipient on a tax Form 1099 at the end of the calendar year.

Payments to human subjects may be made in the form of check, petty cash, or gift cards depending on the circumstances of the study and the dollar amounts involved. To facilitate research that includes nominal payments to human subjects, researchers may request funds to be distributed directly to the human subjects by completing a [Payment Request Form](#) and indicating the expected number of participants and the incentive payment amount. Unused funds must be returned promptly by completing a Deposit Summary Form and bringing the unused funds and completed deposit form to Cashiering. For non-cash items purchased for use as incentives, researchers must submit original receipts and must note the use on the receipt. Payments to individual research participants that exceed \$100 must be submitted individually on a [Payment Request Form](#) in order to be paid through Accounts Payable directly to the individual research participant for tax compliance purposes.

Researchers must maintain a payment log that is available for inspection or audit at any time. Research subject signatures are not required for this log. To keep subject identities confidential, researchers should code the log, using the same identifier consistently for each participant. However, researchers must also provide sufficient information to enable Accounts Payable to report these incentives to the IRS when applicable. In all cases, the research participant payment log must be maintained by the researcher for three years after the end of the project or in accordance with specific grant requirements, whichever is longer.