

## Oklahoma State University Policy and Procedures

<b>COMPENSATION TO HUMAN SUBJECTS</b>	<b>4-0401 RESEARCH April 2009</b>
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1.01 A principal investigator (PI) may engage participants (*with Institutional Review Board Approval*) as part of a research protocol. In these cases it may be necessary to compensate these individuals for their time and/or expenses incurred during the program. It is Oklahoma State University's responsibility to:

- A. Ensure the confidentiality of the participants
- B. Compensate the participant in a timely and convenient manner
- C. Facilitate the research process
- D. Maintain adequate financial information to meet the cash management and recordkeeping and reporting requirements of the University, State of Oklahoma, and the Internal Revenue Services.

1.02 Compensation may be in form of cash or checks. As such, it is necessary for records of such payments to be maintained for fiscal and IRS reporting purposes. If, however, a principal investigator decides to give small items that may be considered promotional in nature and less than \$10 in value, these items are not considered compensation and are outside the scope of this policy/procedure.

1.03 Not all research projects compensate participants, and participants in projects that offer compensation may decline payment if the person so chooses.

### **Scope**

2.01 This policy is to be used for the payment of check, cash, or cash equivalents greater than \$10, and the scope shall pertain to all research participants to include, but not limited to, Oklahoma State University faculty and staff, students, and non-University employees.

### **Privacy and Protection of Confidential Information of Participants**

3.01 OSU strives to protect the confidentiality of participants and will not disclose specific research information to unaffiliated parties. However, certain Federal, State of Oklahoma, and University reporting requirements and fiduciary responsibilities must be followed in the course of University business processes.

3.02 The University will not include the title of the research program or nature of study on any documentation used to issue payment to the research participant.

## **Fiscal Reporting Considerations**

4.01 The Internal Revenue Service requires compensation in the aggregate of \$600 or more paid to an individual during a calendar year be reported on Form 1099-Miscellaneous income.

Anyone participating as a human subject will be considered an independent contractor for purposes of compensation. Oklahoma State University employees choosing to participate as a human subject will be doing so outside the role of their employment and will likewise be considered an “independent contractor” for the purposes of compensation as a human subject.

## **Compensation “Cash vs. Check”**

5.01 A research participant may be paid in cash if the compensation is less than or equal to \$100 at any one time during the research project. Some research projects may make multiple disbursements to participants creating an aggregate sum greater than \$100. However, the participant may be paid in cash provided no disbursement is greater than \$100 at any one time, and the aggregate paid to the participant does not exceed \$300.

5.02 If a person participating as a human subject will receive a single compensation greater than \$100, the person must be paid through the University’s requisition/accounts payable system. .

## **Use of Imprest Cash**

6.01 In order to establish a fund for the “cash” payment of participants, the principal investigator must contact the College Fiscal Officer. The College Fiscal Officer will request a check made payable to the principal investigator for the total cash required to pay the recipients. The principal investigator should cash the check, take precautions to secure the cash until disbursement, and have the participant sign for the payment at the time of disbursement. The participant must also sign a Research Participant Payment Form Less than or Equal to \$100” at the time of disbursement and sign the disbursement roster.

6.02 Individuals being paid by check must sign a “Research Participant Payment Form Greater than \$100” before a check may be issued.

## **Disbursement Records:**

7.01 If paid by check, the records generated for the issuance of the check will serve as appropriate disbursement records. If the participant is paid in cash, the principal investigator or designee must use the “Roster of Disbursement” to record the name, date,

amount paid, and signature of the participant. This roster will be submitted to the College Fiscal Officer to support the funds disbursed.

7.02 In those cases where complete confidentiality precludes a disbursement list containing names and signatures, the principal investigator must include the IRB form “Document of the Disbursement of Funds.” This form will support the need for extensive confidentiality. However, the PI may recognize the need for maintaining additional records. In these cases a PI may support the release of funding to participants by creating a “Roster of Disbursement” using pseudonyms for the participants and allowing the participants to initial and date the roster.

**8.01 Chart for classifying compensation**

Classification	≤ \$100	> \$100	Giveaways/Food	Giveaways/Food	Coupons (No Cost to University)
			Nominal < \$10	Nominal > \$10 < \$20	
OSU Employee	Cash/check	Acct Payable	No action	Logged	N/A
Non-OSU Emp	cash/check	Acct Payable	No action	Logged	N/A

**For Giveaways**

9.01 Consideration must be made before the principal investigator offers “giveaways” in lieu of monetary compensation. Giveaways maybe considered by the IRS as cash equivalents and subject to tax. When at all possible the principal investigator should compensate the participant in monetary form.

- A. For giveaways that may be considered promotional in nature and less than \$10, no record keeping is required.
- B. For giveaways greater than \$10 and less than \$20, the principal investigator must maintain a log of the recipient and item given to the participant.
- C. For items of value greater than \$20, the principal investigator must treat the giveaway as though it was a cash disbursement.

**Participants in Research Projects**

10.01 All participants in a research project do so at their discretion.

- A. University Employees Participating in Research Projects
  - 1. An OSU employee chooses to participate in a research program at their discretion. Participation as a research participant is not a requirement of the person's employment.
  - 2. The participant shall be treated and paid as an independent contractor.
- B. University Students Participating in Research Projects
  - 1. An OSU Student chooses to participate in a research program at their discretion. Participation as a research participant is not a requirement of the person's enrollment.
  - 2. The participant shall be treated and paid as an independent contractor.
- C. Non-University Employees and Non-Students:
  - 1. Participants who choose to take part in a research project and are not currently classified as employees of the University will not be recognized nor receive employment benefits as an OSU Employee while participating in a research project.
  - 2. Likewise, a person not classified as a student at Oklahoma State University will not achieve student status while participating as a research participant.
  - 3. Individuals without employment or student status at Oklahoma State University will be treated and paid as independent contractors for purposes of compensation.

### **Principal Investigator Fiscal Responsibilities**

11.01 The principal investigator must keep a log identifying the subject and amounts in order to ensure calendar year payments do not exceed \$599. The principal investigator must insure that any payments to research participants exceeding \$599 will cause the issuance of an IRS form 1099 to the participant.

11.02 The PI accepts fiduciary responsibility for cash and/or checks entrusted during a research project. The PI must maintain the cash and/or checks in secure locations and take proper precautions in accepting, disbursing, and reconciliation of funds. The PI, when disbursing cash should collect receipts from the person receiving cash by requesting a signature or initial upon a disbursement log at the time of disbursement.

Questions may be directed to:  
College Fiscal Officer  
IRB Office  
University Accounting  
GCFA

**CONFIDENTIAL**

**Oklahoma State University  
Research Participant Payment Form**

**For Participant Compensation Greater than \$100**

Individuals qualifying to participate in research projects may do so without receiving compensation if the person chooses to do so, or should the participant choose not to provide name, address, and tax payer identification number as required for Internal Revenue or State of Oklahoma reporting.

Oklahoma State University (OSU) is required to maintain the confidentiality of information about research study participants while still complying with record keeping requirements of the State of Oklahoma, the Internal Revenue Service (IRS), and funding agencies. The purposes of this form are to serve as documentation of the receipt of compensation associated with participation in a research study conducted by OSU personnel and to obtain information relating to IRS Form 1099 requirements. Federal and state law protects the privacy and security of your SSN and Oklahoma State University will not disclose your SSN without your consent for any other purposes except as allowed by law. IRS Form 1099 will NOT be submitted to the IRS unless all payments received from OSU in a calendar year are \$600 or more.

I, \_\_\_\_\_, have received/or am requesting compensation in the  
(Print Research Participant Name)

Amount indicated below:

- ◆ Check \$ \_\_\_\_\_
- ◆ Other Property – Describe: \_\_\_\_\_  
Value: \$ \_\_\_\_\_

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_  
**Social Security Number**

OR

\_\_\_\_ - \_\_\_\_\_  
**Individual Taxpayer Identification Number**

**Record your complete address. Sign and date the document below.**

Your signature certifies that you are not subject to backup withholding due to failure to report interest and dividend income.

**If you are not a U.S. Citizen, you must complete and attach IRS Form 8233.**

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

\_\_\_\_\_

Research Participant Signature

\_\_\_\_\_

Date

**TO OSU PERSONNEL:**

For a check to be issued, this form must be submitted to OSU— University Accounting 304 Whitehurst. This information, as with all other personal information, is confidential.

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(Print Research Participant Name)

Amount indicated below:

- ◆ Check \$ \_\_\_\_\_
- ◆ Other Property – Describe: \_\_\_\_\_  
Value: \$ \_\_\_\_\_

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_ OR \_\_\_\_\_ - \_\_\_\_\_  
**Social Security Number Individual Taxpayer Identification Number**

**Record your complete address. Sign and date the document below.**

Your signature certifies that you are not subject to backup withholding due to failure to report interest and dividend income.

**If you are not a U.S. Citizen, you must complete and attach IRS Form 8233.**

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

\_\_\_\_\_  
Research Participant Signature Date

**TO OSU PERSONNEL:**

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## Documentation of Disbursement of Payments Less than or Equal to \$100 to Research Study Participants

**Imprest Cash Receipt Number:**

**Department:**

College A&S DASNR COE HES BUS  
CVHS CEAT  
(Circle One)

The disbursements from the imprest cash account are for payments to participants in research conducted in accordance with OSU Policy 4-0115, Policy for Protection of Human Subjects in Research. As stated in the policy, such research must be conducted ethically and in compliance with the pertinent Federal and State regulations. These requirements include the protection of the privacy and confidentiality of all participants. Therefore, we are not able to provide an itemized listing of names of these participants. A summary of disbursements from the research project is provided below.

Detailed information on disbursements is available and documented by the faculty/OSU staff member responsible for, or advising, the research. Access to this information is limited to those approved in the Institutional Review Board application and research oversight staff responsible for safeguarding the rights of people participating in research. If documentation is needed for audit purposes, the Accounting office should contact the OSU faculty or staff member who will work with the IRB to provide information that meets the requirement for documentation.

<b>Research Project Title:</b>		<b>Account Number:</b>
		<b>IRB Approval Number:</b>
<b>Number of Participants</b>	<b>Dollars Paid per Participant</b>	<b>Total Dollars Paid</b>

By signing below, I hereby certify that all dollars have been disbursed to study participants in accordance with OSU Policy 4-0015.

<b>Signature</b>	<b>Print Name</b>	<b>Date</b>
<b>Researcher or Designee who distributed funds</b>		



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**Signature**  
**Primary Principal Investigator**

**Print Name**

**Date**