

Payments to Research Participants

Accommodations for individuals with disabilities in accessing these policies are available upon request by emailing: accessiblepolicy@wcupa.edu.

Purpose and Scope

The purpose of this policy is to establish consistent procedures for paying research participants at West Chester University of Pennsylvania (WCU).

Policy Statement

In general, research participant payments are allowable. For externally and internally funded studies, research participant payments should be included in the budget at the time of submission and approved by the funding source. If participant payments are expected to meet or exceed payments of \$600 in a calendar year, the **Principal Investigator (PI)** must obtain a W-9 form from the participant prior to payment being made. Any research participant receiving \$600 or more from WCU in a calendar year should expect to receive a 1099-MISC for that individual to report on their income taxes.

All research projects that involve human subjects should be reviewed by the Institutional Review Board (IRB) before initiating the work of the study's protocol. Effective 2/5/2021, all new IRB applications must be submitted through Cayuse IRB. All PIs, co-PIs, and faculty sponsors submitting a new application to the IRB are required to create an Account with CITI (Collaborative Institutional Training Initiative) and complete Human Subject Research Training. The IRB can either give the protocol a full review, an expedited review (e.g., reviewed by one or more IRB members), or consider the project exempt from review. In some cases, research is conducted where the privacy of the participant needs to be

protected. In cases such as this, back-up from the approved IRB submission must be provided to Finance and Business Services (FBS) prior to subjects being compensated.

Policy Framework

The Principal Investigator is expected to:

- Submit human research protocols to the IRB and obtain exemption or approval.
- If the IRB approves keeping participants confidential, the PI will attach IRB approval to every payment document submitted to FBS.
- Regardless of confidentiality, keep a log of research participants, including dates of visits and dollar amounts given. If participants are confidential, a number may be assigned to each subject for tracking purposes.
- Determine if the participants will receive \$600 or more in a calendar year during the course of the study.
- Determine if their study participant is involved in other studies that will result in the participant receiving \$600 or more in compensation.
- Obtain W-9 forms for all participants receiving check payments and submit with Payment Request Form.
- Safeguard gift cards prior to distribution to study participants.

Finance and Business Services Staff are expected to:

- Issue 1099-MISCs to non-confidential study subjects who receive \$600 or more in a calendar year.
- Process and maintain financial records for payment requests and

purchasing card (P-Card) purchases.

Procedures

Check Requests: Checks can be sent directly to the participant using the [Payment Request Form](#). [W-9s](#) need to be filled out for each participant and attached to the Payment Request. This payment method is the only option when participants are expected to receive \$600 or more in a calendar year during the course of a research study.

Account number 625400 should be noted on the Payment Request form, along with the funding cost center. The approver for that cost center will also need to sign off on the form before Accounts Payable will process the request.

Non-resident aliens who participate in research, with the exception of those classified by the IRB as confidential research participants, will be paid with a check, as the Internal Revenue Service's mandatory 30% withholding can be deducted from their payments.

Gift Cards and Gift Certificates: Gift cards may be purchased for study participants anticipated to receive less than \$600 in a calendar year. The PI may purchase gift cards and be reimbursed or purchase them directly with a P-Card. The PI must safeguard gift cards in a secure area.

No gift cards are to be distributed to WCU employees for research participation.

Cash: Cash may not be used to pay research participants.

Definitions

Research Participants: Individuals participating in Institutional Review Board (IRB) approved research project, surveys, and studies.

Resident Alien: A non-United States citizen who, during the calendar year, passes either the green card test or the substantial presence test.

Nonresident Alien: A non-United States citizen who, during the calendar year, does not pass the green card test or the substantial presence test.

Residence Tests: The green card test is when an individual has been granted lawful permanent residence status in the United States and has been issued or will receive an alien registration card (also known as a green card) by the Immigration and Naturalization Service (INS). The substantial presence test requires the individual to be physically present in the United States on at least 31 days during the current year and 183 days during the 3-year period that includes the current year and the 2 years immediately before that. For more information, please reference Section VI – Links.

Research Participant Payments: Payments made by West Chester University (WCU) to individuals to compensate them for participation in Institutional Review Board (IRB) approved research projects, surveys, and studies.

Confidential Participant: Research Participants classified by the IRB as being confidential. Paper documentation containing the participant's identifying information, such as a Payment Request Form or Informed Consent, would be considered a breach of the participant's confidentiality.

Institutional Review Board: Responsible for protecting the rights and welfare of individuals participating in research. An IRB approves, monitors, and reviews research involving human subjects, per 45 CFR 46.

References

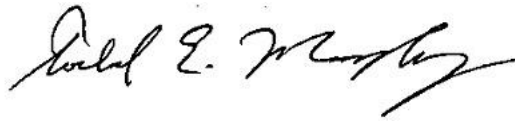
- [IRS Resident and Non-Resident Alien Tests](#)
- [IRS W-9 Form](#)
- [WCU Payment Request Form](#) (for check requests)

- [WCU IRB](#)

Reviewed by: Associate Vice President for Finance and Business Services,
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Policy Owner: Cathy Kleponis, Controller

Approved by:



Todd E. Murphy

Vice President for Finance and Administration

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