

## **Human Research Subject Payments**

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**Authority**     Approved by the Assistant Vice President, Finance and Controller,

**Summary**     This Guide Memo outlines the administrative procedures surrounding payment of participants in research projects or studies.

If the research study is related to a grant and any prior approval or documentation is requested by that grant, the Principal Investigator is responsible for completing those steps prior to paying research participants. The University understands the need for individuals to participate in studies. It is not uncommon for researchers to pay a fee (either through cash, check, or gift cards), reimburse travel, or other expenses to participants in a research study.

### **Payment to US Citizen or Resident Alien**

If the participant is a US citizen or resident alien, the University prefers payments to research participants be processed by one of two methods: 1) purchase of gift cards on the University Procurement Card or 2) request an advance. In either case, a completed Research Participant Log should be attached to the Procurement Card statement or Expenditure Voucher Form prior to submitting to AP. A Form W-9 should be completed by any US citizen or resident alien (who is not a University employee) research study participant who has received total payments from the University totaling \$75.00 or more for the current calendar year (last column on Research Participant Log).

### **Payment to Foreign National or Non-Resident Alien**

If the participant is a foreign national or non-resident alien (who is not a University employee) designated by the Foreign National checkbox on the Research Participant Log, the University prefers to make payment by check to the individual because of tax withholding reporting requirements. The non-resident must complete the Foreign National Information Form and a W-8BEN prior to receiving payment for study participation.

Note: Employees will not be reimbursed if they pay research participants with their personal funds and seek reimbursement.

Note: The University prefers to pay non-resident aliens by check because of withholding requirements.

### **Payment to Employee**

If the research study participant is an employee (designated by the Employee checkbox on the Research Participant Log) the payments will be added as taxable income to the employee's Form W-2.

### **Conflict of Interest**

Research study participants should not also be employees, students, or undergraduate students whose work is funded by the research grant to which participant payments will be charged, as this constitutes a conflict of interest.

**Confidential Research Participation**

If the research study is confidential, the University still has reporting requirements to the IRS. Therefore, the above information is required for each research participant participating in a study. The forms, logs, and payment information will be secure and held in confidence; however, will be made available as needed for audit purposes.

**Forms**

All forms may be found on our website at [www.wfu.edu/fas](http://www.wfu.edu/fas).

**Contact for questions**

If you have concerns, please contact Accounts Payable at 5183 or for foreign national information please contact Payroll at 3929.