

**SYRACUSE UNIVERSITY  
HUMAN RESEARCH PROTECTION PROGRAM  
STANDARD OPERATING PROCEDURES**

<b>TITLE: PAYMENTS TO RESEARCH PARTICIPANTS</b>		<b>DOCUMENT NUMBER: 037</b>	
REVISION NUMBER	REVISION DATE (SUPERSEDES PRIOR VERSION)	EFFECTIVE DATE	PAGE NUMBER
00		08/01/07	1 OF 4

**Title: PAYMENTS TO RESEARCH PARTICIPANTS**

**1.0 Purpose:**

The purpose of this Standard Operating Procedure (SOP) is to describe the Syracuse University (SU) policy and procedure for the review and approval of payments to human research participants and provide guidance for payment to research participants.

**2.0 Policy:**

It is the policy of the SU IRB to review and approve payments to human research participants.

- 2.1** The IRB must determine that the risks to research participants are reasonable in relation to the anticipated benefits and that the informed consent document contains an adequate description of the study procedures as well as the risks and benefits. Payment to research participants in studies is not considered a benefit. Rather, it should be considered compensation for time and inconvenience or a recruitment incentive. The amount and schedule of all payments should be presented to the IRB at the time of initial review. The IRB should review both the amount of payment and the proposed method and timing of disbursement to assure that neither are coercive nor present undue influence.
  - 2.1.1 Timing of Payments.** Credit for payment should accrue as the study progresses and not be contingent upon the participant completing the entire study. The participants should be paid in proportion to their time and inconvenience as a result of participation in the research study. Unless it creates undue inconvenience or a coercive practice, payment to participants who withdraw from the study may be paid at the time they would have completed the study (or completed a phase of the study) had they not withdrawn. For example, in a study lasting only a few days, an IRB Committee may find it permissible to allow a single payment date at the end of the study, even to participants who had withdrawn before that date.
  - 2.1.2 Completion Bonus.** While the entire payment should not be contingent upon completion of the entire study, payment of a small proportion as an incentive for completion of the study is acceptable, providing that such incentive is not coercive. The IRB will determine whether the amount paid as a bonus for completion is reasonable and not so large as to unduly induce participants to stay in the study when they would otherwise have withdrawn.
  - 2.1.3 Disclosure of Payments.** All information concerning payment, including the amount and schedule of payments should be described in the informed consent document.
  - 2.1.4 Advertisement of Payments.** Advertisements may state that participants will be paid or compensated, but should not emphasize the payment or the amount to be paid, by such means as larger or bolded type (See *SOP 036*).
- 2.2 Alterations in Payments.** Any alterations in research participant payment or liberalization of the payment schedule must be reported to the IRB prior to implementation as an amendment (See *SOP 014*).

**2.3 Reporting Payments to the IRS.** The Internal Revenue Service (IRS) requires that Syracuse University (or whomever is paying the research participants for their participation) report payments in excess of \$600 per calendar year on Form 1099-Misc. The filing of these forms necessitate that the name and social security number of the participant be collected on a Form W-9 and released to the Office of Accounting to process the Form 1099-Misc. The collection and release of this information must be addressed thoroughly in the informed consent document so that it is clear to participants that their identity will be released for the purpose of payment and reporting.

### **3.0 References and Reference Documents:**

45 CFR 46

Amdur, R. and Bankert, E. *IRB Management and Function*. Jones and Bartlett Publishers, Inc., 2002.

*SOP 036, Recruitment/Advertising*

*SOP 014, Amendments to Previously Approved Applications or Claims for Exemption*

### **4.0 Procedure:**

#### **4.1 Investigator Responsibilities.**

- 4.1.1** The Investigator will provide a detailed description of proposed payments to research participants in the initial “IRB Application for Expedited and Full Board Review.” This will include timing of payments, pro-rating schedule, payment for participants who withdraw before completion, and completion bonus plans, if applicable.
- 4.1.2** Any alterations in payments to research participants are to be submitted as an amendment to the IRB prior to implementation (See *SOP 014*).
- 4.1.3** All information concerning payment should be incorporated into the informed consent document. Payments are not a benefit and are not to be included in the benefits section of the informed consent document.
- 4.1.4** The Investigator will provide the Office of Accounting the name and social security number of participants who receive payments in excess of \$600 per calendar year on Form W-9 for processing the Form 1099-Misc to be forwarded to the IRS.
  - 4.1.4.1** The collection and release of this information must be addressed thoroughly in the informed consent document so that it is clear to participants that their identity will be released for the purpose of payment and IRS reporting.
- 4.1.5** Payment to research participants must be arranged in a way that minimizes potential violations of privacy. For example, Investigators should try to avoid linking participants to participation in sponsored research involving sensitive topics (e.g., HIV and AIDS, drug use).
- 4.1.6** SU employees who participate in research projects on a voluntary basis must be paid in the same manner as other participants. Since participation in research is independent of their employment, payment should not be reported as part of their regular salary or wages.
- 4.1.7** The IRB may approve the giving of course credit or extra credit to students who are expected to participate in research activities as part of a class curriculum only when alternative means of obtaining course credit or extra credit is made available to students who do not wish to volunteer as research participants. Students must be given other options for fulfilling the research participation component that are comparable in terms of time, effort, and educational benefit. For example, short papers, special projects, book reports, and brief quizzes on additional reading may be offered in lieu of research participation. Students must be told that they can withdraw from the study at any time and credit will be prorated.

#### **4.2 IRB Committee Responsibilities.**

- 4.2.1** The IRB will review the amount of payment and the proposed method and timing of disbursement to assure that neither are coercive nor present undue influence.

- 4.2.2** The IRB must assure the entire payment is not contingent upon the participant completing the entire study, unless the study is of short duration or only a one-time procedure. Payment should accrue as the study progresses.
- 4.2.3** The IRB should determine that the amount paid as a bonus for completion is reasonable and not so large as to unduly influence participants to stay in the study when they would otherwise have withdrawn.
- 4.2.4** The IRB will review advertisements to assure the advertisements are not coercive or present undue influence and do not emphasize the payment or the amount to be paid, by such means as larger or bolded type (See *SOP 036*).
- 4.2.5** The IRB must determine if payment made directly to a minor is appropriate or inappropriate by carrying the risk of undue inducement.

**SOP 037: PAYMENTS TO RESEARCH PARTICIPANTS**

Approved by: BR Ware 7-20-07  
Date  
Ben Ware, Ph.D.  
Institutional Official  
Vice President for Research and Dean of the Graduate School  
Syracuse University

Diane A. Young 7-29-07  
Date  
Diane Young, Ph.D.  
Chair of the Institutional Review Board  
Syracuse University

Tracy Cromp 1-29-07  
Date  
Tracy Cromp, M.S.W.  
Director of Office of Research and Integrity Protections  
Syracuse University