

SYRACUSE UNIVERSITY HUMAN RESEARCH PROTECTION PROGRAM STANDARD OPERATING PROCEDURES			
TITLE: PAYMENTS TO RESEARCH PARTICIPANTS			DOCUMENT NUMBER: 037
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02	01/01/18	08/01/07	1 OF 5

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the study may be paid at the time they would have completed the study (or completed a phase of the study) had they not withdrawn.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Committee may find it permissible to allow a single payment date at the end of the study, even to participants who had withdrawn before that date.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 Tax Reporting.

The University is obligated to report to the Internal Revenue Service (IRS) on Form 1099 all U.S. Citizens, Permanent Residents and Resident Aliens receiving cumulative remuneration greater than the annual IRS threshold amount in any one calendar year, currently \$600.

The University will report to the Internal Revenue Service (IRS) on Form 1042-S all Non-Resident Aliens receiving cumulative remuneration greater than \$300 in any one calendar year. For each Non-Resident Alien reported on Form 1042-S, the IRS requires the University to withhold or collect **30% federal tax** from each payment. The University desires that fair and equitable payments are made to all research participants and requires payments made to Non-Resident Aliens to be grossed-up in order for the net amount received by the Non-Resident Alien participant to be the same as received by all other U.S. Citizens, Permanent Resident or Resident Alien participants.

2.3.1 Payments for over \$300 per occurrence (visit or online/in-person session) or cumulative within a calendar year

Payments to research participants for over \$300 per occurrence should be processed through Disbursements. If at any time either at the beginning of a research study or during the course of the research study, it is recognized that a research participant will receive one or multiple payments totaling more than \$300 within a calendar year, the Investigator or authorized designee should contact the Disbursements Office. A dedicated resource in the Disbursements Office will provide assistance to the Investigator or authorized designee by coordinating the completion of the appropriate IRS tax form with the research participant before payment is made.

Once the appropriate IRS tax form has been completed, the dedicated resource will provide the Investigator or authorized designee with a Research Participant Payment Voucher to expedite all payments to the research participant. Payments may be made directly to the research participant by check or direct deposit. Checks will be mailed directly to the address provided by the participant.

If cash payment(s) are to be made to the participant(s), the Investigator or authorized designee will complete a Research Advance Voucher to expedite payment to the Investigator. Once the cash has been distributed to the participant(s), the Investigator or authorized designee will complete and send the Research Participant Worksheet (name and amount) to the Disbursements Office.

Note: Gift cards, gift certificates, debit cards, money orders, tangible property (e.g. iPad), etc. over \$300 per occurrence are not recommended as payment for participation in a research study.

2.3.2 Payments of \$300 and under per occurrence (visit or online/in-person session) or cumulative within a calendar year

Payments of \$300 and under per occurrence can be made by a research subject cash advance, employee expense reimbursement, gift cards, gift certificates, debit cards, or the like.

3.0 References and Reference Documents:

45 CFR 46

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

2011. *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 or authorized designee 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, prorating 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**
 - 4.1.4.1** It is the responsibility of the Investigator or authorized designee to contact the Disbursements Office if at any time either at the beginning of a research study/clinical trial or during the course of the research study, it is recognized that a research participant will receive one or multiple payments totaling more than \$300 within a calendar year. A dedicated resource in the Disbursements Office will provide assistance to the Investigator or authorized designee.
 - 4.1.4.2** 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. Information about the study in which they participated will not be connected with this reporting.

- 4.1.5 Payment to research participants must be arranged in a way that minimizes potential violations of privacy. For example, Investigators and authorized designees 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.

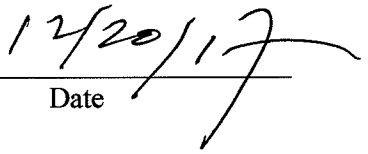
4.2 IRB Committee Responsibilities.

- 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

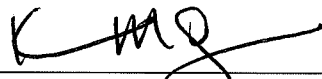
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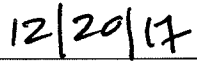
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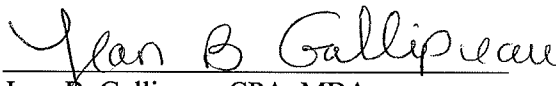
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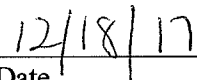
Katherine McDonald, Ph.D.
Chair of the Institutional Review Board
Syracuse University



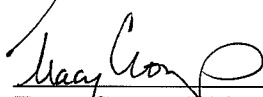
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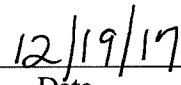
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Date