

## STANDARD ADMINISTRATIVE PROCEDURE

### **21.01.99.M0.03                      Payments to Human Research Participants**

*Approved March 27, 2000*

*Revised January 12, 2009*

*Revised Oct 18, 2011*

*Revised May 15, 2014*

*Revised November 18, 2014*

*Revised November 19, 2020*

*Next Scheduled Review: November 19, 2025*

---

#### **Standard Administrative Procedure Statement**

---

This Standard Administrative Procedure addresses the processing requirements for payments made to human research participants.

---

#### **Official SAP/Responsibilities/Process**

---

##### **1. GENERAL**

Payments to human research subjects as defined by University Rule 15.99.01.M1 are considered taxable payments for services and are subject to IRS income reporting requirements. The University must report to the IRS all payments made to any single individual in any single calendar year that aggregate to \$600 or more. The University must also report to the recipient all payments made to them in any single calendar year that aggregate to \$600 or more on IRS Form 1099-MISC (for US citizens and permanent residents). For nonresident foreign nationals, the University is required to report these payments (regardless of amounts) using IRS Form 1042-S. Each nonresident foreign national will complete a Glacier account to determine proper taxation. Principal Investigators should email [internationaltax@tamu.edu](mailto:internationaltax@tamu.edu) to request a Glacier account for each participant.

Employees involved in disbursing payments to human research subjects are required to obtain and keep adequate records for audit and accounting purposes to support the use of the funds and to maintain human research participant confidentiality when they receive identifiable information.

Payments made to Foreign Nationals must follow [Standard Administrative Procedure 21.01.99.M0.01](#).

These procedures apply to all payments made to human research participants regardless of the source of funds.

## 2. PAYMENTS FOR \$250 OR LESS

For any single payment or aggregate payments of \$250 or less in the form of cash, through working funds, or gift cards to a human research participant, refer to guidelines and forms for processing on the Division of Research website: <https://vpr.tamu.edu/division-resources/payment-of-survey-and-research-participants>.

### PAYMENTS IN EXCESS OF \$250

- 3.1. The human research participant is required to provide personal identifiable information in order to be added to the vendor table. In order to maintain a level of confidentiality, the research study's title and IRB protocol number are not linked to the payment.
- 3.2. Any single payment or aggregate payments in excess of \$250 to a human research participant, or aggregate payments to a human research participant in excess of \$250 in any calendar year will require:
  - 3.2.1. Printed name of participant.
  - 3.2.2. A signature from the participant acknowledging participation and/or receipt of funds.
  - 3.2.3. Date of disbursement.
  - 3.2.4. Amount disbursed.
  - 3.2.5. Date the funds were received by participant.
  - 3.2.6. Taxpayer identification number of participant (TIN) or Social Security Number of participant. Mailing address of participant.
  - 3.2.7. Acknowledgement of distribution (i.e., signature from the responsible administrator or principal investigator)
  - 3.2.8. IRS form W-9 is required for payments made by check or direct deposit or if payment is \$600 or more, or cumulative payments in one calendar year will exceed \$600.
  - 3.2.9. Limited exceptions to the documentation requirements may apply for studies of a sensitive nature. Consult with Accounts Payable prior to initiation of the human research study.

3.3. See guidelines and forms for processing on the Division of Research website:  
<https://vpr.tamu.edu/division-resources/payment-of-survey-and-research-participants>.

#### 4. RESPONSIBILITIES OF PRINCIPAL INVESTIGATOR

- 4.1. The Principal Investigator is ultimately responsible to assure proper accounting of payments made to human research subjects for fiscal accountability and federal tax purposes and to maintain privacy of the human subject. The Principal Investigator must be able to account for the total dollar amount distributed for human subjects payments, validate that the payments were distributed to an actual study participant, and that the payments were processed in accordance with relevant System regulations and University rules.
- 4.2. The Principal Investigator should ensure that all human subjects are informed during the consent process of the human subject's responsibility of reporting human subject remuneration to the IRS.
- 4.3. Copies of the documentation must be retained for audit purposes. The University Records Retention Schedule should be consulted for details:  
[https://cushing.library.tamu.edu/services/records\\_mgmt/retention\\_schedule.html](https://cushing.library.tamu.edu/services/records_mgmt/retention_schedule.html).

#### 5. COLLECTION AND STORAGE OF IDENTIFIABLE DATA

- 5.1. In order to maintain a level of confidentiality, the research study's title and IRB protocol number should not be linked to the payment, nor should payments be made directly from a project account. All payments to human research participants should be made from department clearing accounts using object code 1616 (Cash Disbursmt Clrng-1099Reportable).
- 5.2. Personal identifiable information should not be submitted to Accounts Payable in order to substantiate human subject payments. This includes documentation that contains personal health information, the name of the study, or copies of the consent forms.

Any exception to this SAP must be approved in advance by the Vice President for Research and Controller.

---

#### **Related Statutes, Policies, or Requirements**

---

[Standard Administrative Procedure 21.01.99.M0.01.](#)

Division of Research Guidelines for Payments to Research Participants:  
<https://vpr.tamu.edu/division-resources/payment-of-survey-and-research-participants>

---

**Contact Office**

---

Questions should be directed to Accounts Payable at (979) 845-8774 or [ir@tamuds.tamu.edu](mailto:ir@tamuds.tamu.edu).