

HUMAN RESEARCH SUBJECT PAYMENT PROCEDURES

THE FOLLOWING PROCEDURES ARE TO BE FOLLOWED BY ALL FACULTY, STAFF AND STUDENT RESEARCHERS AT MIAMI UNIVERSITY. ALL RESEARCHERS WHO PLAN TO PROVIDE MONETARY COMPENSATION TO HUMAN RESEARCH SUBJECTS MUST HAVE THIS ADDRESSED IN THEIR INSTITUTIONAL REVIEW BOARD (IRB) APPLICATION.

1. An authorization/cash advance that will not exceed \$2,000 will be made payable to the person responsible for the research (Principal Investigator) and entered in Workday. This authorization/cash advance will be processed by the PI's manager. *If the human research subject is on the University's payroll, a requisition needs to be processed payable to them on their payroll.
2. Once the Cash Advance is approved, the PI will receive the funds via the method of payment selected in the Cash Advance request in Workday (Direct Deposit, Prepaid Cards).
3. The PI is responsible for safeguarding the funds by keeping it in a secure location. (Physical Prepaid cards must be kept on campus. Any cash withdrawn as a result of direct deposit must also be kept secure and on campus.)
4. The PI will be required to keep a record of all of the people who are paid as human research subjects (form attached) and submit in an Expense Report in Workday as reconciliation of the Cash Advance.
5. This information will be maintained electronically and may be subject to audit by Internal Audit and Consulting Services, the Controller's Office and/or the Research Compliance Officer. The departmental representative who will maintain these forms must sign this form below and provide any additional instructions to the PI as needed.
6. At the time the payment is made, the PI will provide a copy of the Receipt for Payment and Instructions for Human Research Subjects Form to all human research subjects (form attached). Research subjects will be informed of the following at this time: (a) the payment should be reported as taxable income, (b) the form should be signed by the subject, (c) regardless of the total amount of payment, the department will not provide the human research subjects with a 1099 or any other form that indicates the total amount paid to them for the calendar year, and (d) it is the responsibility of the human research subjects to accumulate and properly report these payments.
7. Each researcher will provide a check for funds not used for paying human research subjects payable to Miami University and sent to Accounts Payable, 107 Roudebush Hall (along with the signed human research subject forms). (Unused funds on Prepaid cards will be removed from the cards by Treasury Services.)
8. Failure of a PI to comply with any of the above procedures will result in a cancellation of this service and no further payments will be issued to the PI to pay human research subjects.

Signatures:

(Principal Investigator/Researcher)

(Departmental Representative)

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RECEIPT FOR PAYMENT AND INSTRUCTIONS FOR HUMAN RESEARCH SUBJECTS FORM

The Internal Revenue Service has indicated that payments to human research subjects do not constitute wages or self-employment income (PLR9106004). Therefore, you will not receive an additional statement from Miami University indicating the amount of your income.

It is your responsibility to include your payment for your participation in this research project as "other income" on your income tax return (use Form 1040, Line 21). If you have any questions about this process, please contact your tax advisor or the Internal Revenue Service (IRS).

By accepting this payment, I certify that I am not an employee of Miami University during the calendar year and have not received \$600.00 or more during the calendar year.

Please complete this form and return it to the Principal Investigator. The information contained in this form will be used for internal auditing purposes only and will be kept confidential. All categories must be completed to receive payment:

Participant ID Code: _____

Date of Participation: ____/____/____

Permanent Address: _____

Amount Paid: _____

Received By Name (printed): _____

Received By Signature: _____ Date: ____/____/____

Witnessed By Name (printed): _____

Witnessed By Signature: _____ Date: ____/____/____



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CASH ADVANCE APPROVAL SHEET

THIS FORM IS TO BE COMPLETED BY THE PRINCIPAL INVESTIGATORS/RESEARCHERS FOR CASH ADVANCE TRANSACTIONS. PLEASE COMPLETE THIS FORM IN ITS ENTIRETY, INCLUDING SIGNATURES. INCLUDE IT AS SUPPORTING DOCUMENTATION IN YOUR EXPENSE REPORT RECONCILING YOUR CASH ADVANCE UPON COMPLETION OF YOUR RESEARCH PROJECT IN ORDER TO ENSURE ACCURATE ACCOUNTING.

ORIGINAL CASH ADVANCE: _____

RESEARCH PARTICIPANTS' RECEIPTS: _____

CASH RETURNED: \$_____

P.I./Researcher's Signature: _____ Date: ____/____/____

(If Student)

Faculty Advisor's Signature : _____ Date: ____/____/____