

## Human Subject Reimbursement Procedures

In order to meet the dual requirements of preserving the confidentiality of human subjects' data and ensuring compliance with IRS Tax law and internal controls, the Business and Finance Division and the UHSRC (University Human Subject Research Committee) are implementing the following procedure for payments.

For studies involving **payments of \$50** (includes cash, gift cards or tangible gifts) **or less**, only the number of subjects, amount, and location of log needs be reported to the Accounts Payable Office. Studies in which participants are anonymous should limit payments to no more than \$50. Each department is required to keep a log of recipients on file for review by auditors (both internal and external) and the IRS.

When requesting a cash advance or reimbursement, please use the *Human Subject Cash Advance Form*.

All Cash advances for human research studies must be reconciled and submitted to Accounts Payable no later than **60 days** after the date of the advance check. Cash advances will only be given to EMU Faculty or Staff (dissertation chairperson). Multiple cash advances may be required for studies where data collection exceeds 60 days. Amount requested should represent that which can be spent within 60 days.

**Payments of more than \$50** to individuals participating in research studies will be recorded by Accounts Payable. All research participants receiving more than \$50 must complete a W9 form and be paid through Accounts Payable. **These individuals must be informed in the consent document that their Social Security number and home address will be required and payments from EMU in aggregate of \$600 or more will be reported to the IRS as compensation.**

For studies involving payments of more than \$50, a Direct Pay form must be submitted for each individual or may accompany a group of W9s.

Confidentiality of subjects for the study must be determined by the UHSRC and justified in the UHSRC approval letter. Any exception to the \$50 anonymous payment must be recommended by the full UHSRC.

EMU employees **may not** receive anonymous compensation for their participation in any human subject research. All Payments for HSR to employees must be processed on an Honorarium through Payroll.