

Kennesaw State University
Institutional Review Board
Office of the Vice President for Research

Human Participant Incentive Payment Guideline and Procedures

The University often conducts research where there is a requirement to obtain participation and/or collect information/responses from human subjects. These human subjects may include any individual necessary for the research being conducted (i.e. external individuals, Kennesaw State University employees, students, retirees, nonresident aliens, etc.).

Researchers frequently find it necessary to offer remuneration in order to obtain sufficient participation. These incentives may be in the form of cash, gift cards, checks, non-monetary items or Visa Debit Cards and all are subject to Internal Revenue tax laws. The University is required by IRS regulations to submit 1099 forms for all participants paid \$600 or more per calendar year and must also adhere to the uniform administrative requirements set forth in OMB Uniform Guidance.

The optional module titled "Consent and Subject Recruitment Challenges: Remuneration" offered within the Social/Behavioral Research Course - Basic Course CITI Training should be completed with a passing score prior to including human participant incentives as part of the IRB application.

Voluntary Participation is the Major Ethical Issue:

Once an investigator decides to pay a subject for participation in research, a number of points need to be considered. First and foremost, subject payment raises ethical issues around voluntary participation and the individual's need to make informed choices about research that are based on the real risks and benefits of participation, not on financial incentives. Federal regulations and commentaries offer guidance about such remuneration, but set no strict limits, leaving the KSU Institutional Review Board to decide how much payment is too much or not enough based on what the "payment" is (e.g., money, gift cards, extra credit, etc.) and the nature of the task (simple survey, manipulation with deception, etc.) that the participant is asked to perform. Your application form submitted to the IRB should indicate and justify proposed levels and purposes of remuneration, which also should be clearly stated in the accompanying consent forms.

The Food and Drug Administration cautions against payments that "...represent undue influence." The National Institutes of Health similarly warns IRBs about payments that cause "undue inducement." Following these general cautions and based on its own experience, the KSU IRB will provide the final determination about subject payment.

When subjects are reimbursed for actual costs resulting from their participation in research that is generally not considered remuneration. Subjects' reimbursement for actual out-of-pocket expenses associated with research participation such as meals, parking, travel, and lodging is common and typically receipts are requested. It is sometimes difficult to determine whether the payment is a

remuneration or reimbursement. Therefore, the consent form must clearly outline and define the process.

In order to meet the increasing needs of the research community, minimize the administrative burden and comply with federal reporting requirements, the following definitions and guidelines for choosing and processing a method of payment, as well as record keeping requirements are provided.

Definitions:

Human Subject - defined as individuals who participate in research, and include but are not limited to individuals from the community or local schools; KSU employees, students, or retirees; and non-resident aliens.

Human Subjects (Research Participant) Payment - Any form of direct or indirect inducement offered or received in exchange for enrolling individuals in human subjects research that is paid as reimbursement in excess of the reasonable cost of utilizing human subjects.

Coercion – the use of real or perceived threats of harm to compel people to participate simply to avoid the harm.

- ***Using the term coercion in relation to remuneration plans would imply the remuneration itself somehow represents a threat of real or perceived harm, which would compel a person to participate in the research as a means of avoiding the harm.***
- ***For example, an investigator might tell a prospective subject that he or she will lose access to needed health services if he or she does not participate in the research.***

Undue Influence – often occurs through an offer of an excessive or inappropriate reward or other overture in order to obtain compliance.

- ***Offering money, goods, or services as an incentive for research participation may unduly influence and compromise a subject's ability to make choices regarding risk and benefit; but it would be rare to consider incentives as coercive.***
- ***For example, an investigator might promise psychology students extra credit if they participate in the research. If that is the only way a student can earn extra credit, then the investigator is unduly influencing potential subjects. If, however, she offers comparable non-research alternatives for earning extra credit, the possibility of undue influence is minimized.***

Remuneration – typically takes the familiar form of cash, checks, gift cards, or other cash equivalent payments directly to subjects in return for the subject's time and inconvenience to complete research activities.

IRS - [Internal Revenue Service](#)

IRB - [Institutional Review Board](#)

OHRP - [Office for Human Protections in Research](#)

OMB – [Office of Management and Budget](#)

1099-MISC - [Miscellaneous Income Tax Form](#)

Guidelines for Choosing and Processing Payments:

I. How Should Subjects be Paid?

The researcher has several payment options available for remuneration:

- 1) Cash (includes cash from a [cash advance](#) or [petty cash account](#) from KSU or using the [KSURSF Cash Advance Request Form](#))
- 2) Gift Card (purchased using cash from one of the above sources)
- 3) Check (processed through [KSURSF](#) via a Payment Request Form)
- 4) Non-monetary items (T-shirts, books, etc.)
- 5) Visa Debit Card Program (this program is not yet in place, but can be made available by KSURSF for incentive payments of over \$100 made directly to participants)

Depending on the amount and method of payment, the following conditions and requirements apply on all options listed above:

- 1) Participant receiving remuneration of **\$100 or less**:

No collection of the participant's social security number is required unless the researcher anticipates that the participant will receive incentive payments, from all sources, totaling \$600 or more during the calendar year.

NOTE: If you are making payments to KSU students, please advise the [Financial Aid Office](#) as it may affect their financial aid assistance.

- 2) Participant receiving remuneration **over \$100**:

The participant is required to provide his/her social security number except when participating in a study where the IRB has approved a waiver of a signed consent according to 45 CFR 46.117(c)(1) (i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality). Refer to the OHRP website for additional information <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.htm#46.117>

Non-resident alien participants will be subject to 30% tax withholding except when participating in a study where the IRB has approved a waiver of a signed consent as noted above.

NOTE: If you are making payments to KSU students, please advise the [Financial Aid Office](#) as it may affect their financial aid assistance.

- 3) Remuneration being paid from externally funded projects should be detailed in the sponsor approved budget. Contact the Office of the VP for Research [Pre-award Services](#) staff for assistance.

Please refer to KSU's [Procure-to-Pay Decision Matrix](#) on the preferred method and notes on payment processing.

There should be a dated, chronological record of the subjects being paid by cash, gift card, non-monetary item, or Visa Debit Card. If the study involves Anonymous/Confidential subjects, an assigned number can be provided on the log by the PI instead of their name.

- The funds should be accounted for by submitting a Summary Research Subject Participation List which will be used to reconcile a cash advance or petty cash expense as follows:

Attach a list showing research subject reference (i.e. full name or number/alternate name if Anonymous/Confidential subject), date of payment and amount paid. At the top of the summary list, the following certification must be included:

- 1) "I certify that the (*total number*) research subject payments referenced on the list below were payments made for participation in (*study name and number*) and that each received the amount indicated."
- 2) Signature of PI or Co-PI
- 3) Signature of witness to payments

II. How Much Should Subjects be Paid?

There are no hard and fast rules about how much subjects should or should not be paid. Subjects should be paid enough to make up for their time and trouble, but not so much that their decision to volunteer or continue in a study is influenced by the amount being offered. Subjects should not see research participation as a way to make a living or regularly supplement their income. Large payments can suggest this possibility and can cause undue influence to participate.

III. When Should Subjects be Paid?

Just as the size of payment can put inappropriate pressure on subjects, so can the schedule of payment. Holding payment until the subject has completed every procedure in a long, multi-week, multi-visit study is inappropriate. For studies with more than two or three visits, payment should be prorated, that is, based on the amount of time subjects have spent participating so far.

The majority of complaints received are from subjects who are upset about not having received the study payment in a timely manner. Subjects should be told in the consent form how they will be paid and when they should expect payment.

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