



MCW Office of Research Standard Operating Procedure

SUBJECT PAYMENTS FOR RESEARCH PARTICIPATION

Unit: Human Research Protections Program (HRPP), Office of Research

Applies to: MCW Faculty and Staff involved in human research

PURPOSE

The purpose of this SOP is to facilitate the management of payments to study subjects participating in human subject research (HSR). Payments for participation in research studies should not be considered a benefit

De Minimis payments: Individual gift card or cash payments to research study participants for amounts of \$60.00 or less are considered by MCW to be *de minimis* in nature, or so minor as to merit disregard, and do not require a social security number to be collected from participants.

Rare Disease

According to the National Institutes of Health (NIH), a disease, is generally any disease or condition that affects less than 200,000 people in the United States.

PAYMENT / REIMBURSEMENT OPTIONS

There are four acceptable methods for paying and/or reimbursing study subjects for their participation in HSR. The Principal Investigator (PI) may select the method most appropriate for each human research study, as it is understood that some payment types may be necessary

<p style="text-align: center;">Check Payment</p>	<p>Check processing time may take up to 30 days</p>	<p>A s is required for all check payments, regardless of amount</p>	<p>Check Requests for individual subjects must be submitted using iProcurement authorized user. The research name, home address, and social security number are required to be collected for check payments. This information must be stored securely (i.e. in locked drawer if paper format, or an encrypted file if in electronic format; the key for which is kept by a limited number of people who have a need to know) at the research study site and submitted via secure means (i.e. encrypted file) to MCW Accounts Payable.</p>
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Gift cards for retail locations

Gift Card

per calendar year and a copy to the IRS. Reimbursements for travel, etc. are non-taxable and are not included in the \$600 threshold for IRS reporting.

Informed Consent:

If applicable, study subjects should be informed that they may receive payment for their participation and/or reimbursement for out-of-pocket expenses in the IRB-approved informed consent form. The consent form should also detail the payment type used, payment amounts and schedule (i.e. per visit). Please note that payment to research participants is not a benefit and should not be listed in the benefits section of the protocol or informed consent documentation.

Pediatric Subjects:

Pediatric study subjects (under age 18 years) are warranted payment for their involvement in HSR studies. At the discretion of the

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