

Human Subjects Payments Policy (University and Sponsored Programs Funds)

Introduction

The goal of this policy is to ensure that Principal Investigators and the staff and students assisting them in research involving human subjects are knowledgeable about the obligations and responsibilities pertaining to paying participants. Payment for participation in research may not be offered as a means of undue influence, where it might cause someone to assume risks they would not otherwise assume. Rather, it should be a form of recognition for the subject's time or any inconveniences incurred. See links on the last page for additional resources, forms, and information.

Principal Investigators are ultimately responsible for all human subject activities on their research and, therefore, must be careful to delegate tasks only to individuals with adequate training and education. Delegated responsibilities may include:

- Cashing checks.
- Storing petty cash, gift cards, parking passes, or other payments in a locked safe or, at a minimum, in a locked drawer in a locked room.
- Documenting chain of custody.
- Ensuring that payments are used only for the project on which they are drawn (i.e. Do not use petty cash from Study A to pay subjects on Study B)
- Maintaining records for reconciliation of signatures and unused cash/gift cards/payments.

Methods of Paying Human Subjects

- Petty Cash
- Check drawn on a human subject checking account or issued by OSU/OSP Accounts Payable
- Gift Card/ClinCard
- Non-Cash items (t-shirts, caps, pens, mugs, etc.)

** Not all options are appropriate for every study and/or category of participants (ex. adults vs. children). The CPH post-award grants managers can assist PI's in determining which option is best for their study.

Procedures

The PI must document the payment arrangements as part of the research protocol and IRB application. Payment type, amount, and timeline must be IRB-approved before payments may be made to any subjects. This information must be outlined in the informed consent document, when applicable, and communicated clearly to subjects during the screening phase and informed consent process.

Payments should be based on the research subject's time and reasonable expenses incurred during participation in the study. Payments should not be withheld contingent on the subject's completion of the study. Payments should be given on a reasonable prorated basis to avoid the impression that the investigator is coercing the subject to continue in a study or is penalizing the subject for choosing to withdraw. If a subject declines a payment, the refusal must be documented with the subject's signature. The PI or designee is responsible for ensuring the subject is eligible to receive payments and for ensuring the payment process is documented and processed appropriately.

Purchasing and Payment Guidelines

Human subjects may be paid with cash, a check written by the research staff out of a human subjects checking account, gift card, non-cash gifts, ClinCard, parking passes, and/or check from Accounts Payable. The method chosen is determined by business requirements, the protocol design, PI and research staff needs, and the needs of the subjects.

***Proof of IRB Approval (letter or email) must be submitted when making a request for any type of human subject payment option, whether it is on university funds or sponsored projects.**

Human Subject Checking Accounts and Petty Cash:

When using OSP funds, human subject checking or petty cash accounts may be set up if the amount is:

- \$500.00 or more per subject, per protocol, per calendar year for U.S. Citizens and resident aliens
- \$100.00 or more per subject, per protocol, per calendar year for nonresident aliens

When using non-OSP funds, human subject checking or petty cash accounts may be established if the amount is \$100.00 per subject, per protocol, per calendar year, regardless of citizenship status.

Regardless of funding source, the Human Subjects Petty Cash Fund Information Sheet (PR-HSI) (<http://osp.osu.edu/forms/>) must be completed to establish a human subject checking or petty cash account. This form sets the total amount of cash that may be on hand at any given time. The PI and the CPH Senior Business Official sign the form. The signed form must be attached to the eRequest and a copy must be maintained with relevant regulatory protocol documents.

When funds are provided to subjects, the Human Subjects Payment Receipt must be completed for each payment. (<http://osp.osu.edu/files/2013/10/HSPaymentReceipt.pdf>) This form requires subject signature and should be retained in the subject's research record or a study payment binder.

Replenishing Funds:

When more funds are needed to replenish the cash on hand or in the checking account, the PI or designee completes an eRequest. The value of the request will be equal to the difference between the amount authorized by Form PR-HSI and the cash remaining on hand.

To document spending to date ("reconciliation"), a completed Human Subject Account Reimbursement Form (or a form substantially similar for non-OSP funding) must be attached to the eRequest. The form should remain de-identified. No Protected Health Information (PHI), including subject names, may be included on this form (<http://osp.osu.edu/forms/>). The study team should maintain a list of **ALL** payments and deposits into the checking or petty cash account for overall tracking and account reconciliation and to ensure funds are available as needed for subject payment. Chain of custody should be documented between the account manager and the staff disbursing the funds to the subjects, if applicable.

Gift Cards and Non-Cash Gifts:

Gift cards and non-cash gifts may be distributed to subjects so long as the value does not exceed \$100.00 per subject, per protocol, per year, regardless of funding source. Gift cards or non-cash gifts may be purchased by submitting an eRequest. Only the number needed should be purchased; gift cards may not be returned.

When gift cards or non-cash gifts are disbursed to subjects, the Human Subjects Payment Receipt form is required to be completed. The form requires subject signature and should be retained in the subject's research record or the study payment binder. Chain of custody for the gift cards and non-cash gifts should be documented, if applicable.

Gift cards or non-cash gifts provided directly by a sponsor must be stored and their use monitored in the same manner as gift cards purchased using OSP funds. Unused cards or non-cash gifts must be returned to the sponsor at the close of the study.

ClinCard: (Currently in pilot phase with OSP and may not be an available option for all projects)

ClinCard from Greenphire is a reloadable gift card available for use on sponsored research projects that can be used like a pre-paid Visa gift card. Payment via ClinCard is an acceptable option for:

- Any amount for U.S. Citizens and resident aliens
- Totaling \$100.00 per subject, per protocol, per calendar year for nonresident aliens.

There is a charge to establish a card with a subject, as well as an additional charge for each subsequent payment. Until the ClinCard is loaded with cash electronically, the physical card is blank, reducing the risk of having valuable items on hand. To issue a ClinCard to a subject, the subject must complete a Vendor Setup Form and sign a ClinCard Participant Receipt (provided upon request by OSP Financial Services). Both forms must be kept with the study documentation; neither is ever provided to OSP. Note that the Vendor Setup form contains restricted information and must be appropriately secured. Subjects do not sign human subject payment receipts after receiving a ClinCard, and no documentation of payments is submitted to OSP. Study staff must enter subject information into the online ClinCard system using the completed Vendor Setup Form, and Greenphire will issue the tax documentation to subjects when appropriate. OSP will provide the system link at the set-up stage.

OSP Accounts Payable Disbursement:

When using funds from a sponsored research project, payment via OSP Accounts Payable or ClinCard is required for payments totaling more than \$500.00 per subject, per protocol, per calendar year for U.S. Citizens and resident aliens. When using funds from a non-OSP source or when paying a non-resident alien, payment via OSU Accounts Payable is required when payments totaling \$100.00 or more per subject, per protocol, per calendar year are anticipated.

To initiate a payment via Accounts Payable, the PI or designee will use eRequest. To ensure subject confidentiality, the eRequest should include only the vendor ID number for a non-employee subject or the employee ID number for an employee subject. To obtain a vendor ID, a completed Vendor Setup Form must be submitted to the CPH Business Office for processing and assignment of the ID number. The Vendor Setup Form needs to be submitted only once unless the subject's contact information changes.

Parking Passes:

Subjects' parking costs may be covered by giving them quarters for parking meters (petty cash) or a parking pass for garage use. Both types of parking payments require a signature from the subject receiving the payment. The receipts signed by the subjects should be similar to those used for other payments. Parking passes are purchased from CampusParc via eRequest which expire each July.

Records Retention

All documents should be maintained and kept on file in accordance with OSU records management policy and legal and contract requirements, whichever is longest. Receipts signed by subjects are financial records for purposes of record retention requirements. For current OSU records retention schedules, see <https://library.osu.edu/projects-initiatives/osu-records-management/retention-schedules/>.

Final Reconciliation

Petty Cash/Checking:

The difference between the amount of cash taken from the project and the amount paid to subjects and documented appropriately must be returned to OSP, which will credit the project. Any payments not substantiated by signatures are unallowable costs that the department must bear. Unspent cash taken from OSU funding sources must be returned to the CPH Business Office.

Gift Cards:

At the end of the study, any undistributed gift cards should be turned into the CPH business office. The cost of these unused gift cards and the value of any used that are unsubstantiated by signatures, must be transferred off the sponsored research project to the college. A final reconciliation of the gift cards on a project must confirm that the value of all Human Subject Payment Receipts retained in the research files is equal to the total expenses for gift cards charged to the project.

Parking Passes:

At the end of a study, unused parking passes may be retained with the study documentation and allowed to expire. Unused parking passes may also be transferred off an OSP project via journal entry for use by the college or other projects.

Special Considerations

Taxability

All subject payments, regardless of the amount or form of payment, are taxable income and subjects should be made aware of this during the informed consent process. Receipts signed by subjects should include information about taxability.

Nonresident Aliens

Accounts Payable (OSP or OSU) must be contacted prior to enrolling nonresident aliens that provide payments of more than \$100 per calendar year. Additional requirements are guided by the IRS, Homeland Security, and home country laws. A copy of the subject's visa or immigration stamp, a copy of their passport photo, and completed Vendor Setup Form are required. OSP or the CPH Business Office will notify PI or designee if the nonresident alien may be paid for participation. It is strongly recommended that subjects be asked about citizenship and residency at screening for studies where payments will exceed \$100 per subject, per protocol, per calendar year.

Applicable Regulations, Guidelines and Policies

Guidance/Policy	
Recruiting Methods, Recruitment Materials, and Participant Compensation	http://orrrp.osu.edu/files/2015/09/Recruiting-Methods.pdf
Responsibilities of Principal Investigators, Co-Investigators and Key Personnel	http://orrrp.osu.edu/files/2012/02/PI-Responsibilities.pdf
OSU Office of Business and Finance: Petty Cash and Change Funds	https://busfin.osu.edu/sites/default/files/511_pettycashandchange.pdf
OSU Office of Sponsored Programs: Payments to Research Subjects	http://osp.osu.edu/administration/compliance/payments-to-human-subjects/
OSU Office of Sponsored Programs: Policy on Payments to Research Subjects	http://osp.osu.edu/files/2013/10/HSPaymentsPolicy.pdf

Read and Understood:

_____ Name

_____ Signature

_____ Date