1. Purpose/Introduction

This document outlines the procedures and requirements that are necessary to properly process payments to human subjects involved in sponsored research projects.

2. Definitions

**Human subjects** – under the federal regulations, human subjects are defined as: living individual(s) about whom an investigator conducting research obtains: 1) data through intervention or interaction with the individual or 2) identifiable private information.

**Research subject payment (compensation)** – providing something of monetary value to a human subject. Payments may include but are not limited to money, gift cards, stipends, and/or travel reimbursement.

**High-risk confidential information** – includes a person's name in conjunction with either the person's Social Security number, credit or debit card information, individual financial account information, driver's license number, state ID number, or passport number, or a name in conjunction with biometric information or personally identifiable medical information about the named individual. Refer to the full [Access to and Retention of Research Data Policy](#) for details.

**Institutional Review Board (IRB)** – appointed by the Vice Chancellor for Research and Engagement, this committee meets the membership requirements codified in federal regulation and University policies and procedures established and maintained to provide ethical oversight of human subject research conducted by UNCG approved research programs.

**Protocol** – the formal design or plan of an experiment or research activity specifically submitted to an IRB for review and approval or denial.
3. Procedural Steps

Before You Begin
Before you begin this procedure, please review the policies related to this topic.
Receive IRB approval.
Determine the method of payment you will use to compensate human subjects.

Methods of Payment

Cash
1. Human subjects may be paid in cash increments up to $100.
2. A cash advance form (CGBANFIN-34, form instructions) should be submitted to Contract & Grant Accounting (CGA) to provide cash payments to human subjects.
3. Payments must be documented on a Subject Payment Log.

Direct Check Payment
1. Human subjects should be paid with a check for increment amounts greater than $100.
2. You must complete a BANFIN-32 Form (form, instructions) for subjects to receive payment. Research Subject Payment Form must be attached as appropriate backup documentation.
3. Subjects without Banner ID numbers must also complete a Vendor Information Form. This form may be given to the subject to complete and mail back to Procurement Services.
4. Obtain necessary approvals on BANFIN-32 and submit to CGA.
5. Funds will be distributed from the Office of the Controller in the form of a check sent directly to the address provided on the form.

Gift cards
1. Gift Cards are limited to $50 each.
2. Payments must be documented on a Gift Card Disbursement Log.

Collecting social security numbers
● You must take steps to protect this data. These records should be kept in a secure and locked location.
● The data should be properly disposed of after it is no longer needed. For more information, refer to the university's Identity Theft Prevention Program.
● The informed consent process should provide the prospective subject with information about the need to provide the University with his/her name, Social Security number, and address.
● Subjects who do not wish to have their confidential information shared with the University could have the option to waive receipt of any payment if they still wish to enroll in the study.
● If waiving receipt of payment violates the subject inclusion criteria for the study, the investigator may state that subjects who choose not to provide their name, Social Security number, and address to the University may not enroll in the study.

Important Notes
● Records must be kept for three years after the close of the fiscal year that the grant ends.
Total Anonymity

- In studies that require total anonymity, you must indicate to the IRB in the protocol application that human subjects will be paid a nominal amount, how many subjects will be paid, and why it is important that total anonymity be maintained.
- In these instances, do not collect names or any other identifiers. The IRB will authorize payment using a letter with the information that a certain dollar amount can be paid for a specified number of subjects and the period of time. This signed letter should accompany all cash advance requests or reimbursements sent to Accounts Payable.


- Research Subject Log
- Research Subject Payment Form
- Research Subject Cash Advance CGBANFIN-34
- Gift Card/Gift Certificate Disbursement Log

5. Revision Table

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