



The policy/procedure allows for Confidential record keeping (i.e., non-use of Social Security and/or Banner ID codes) for research studies in which subjects will be compensated for their time for participation.

For questions about the research aspects of this policy/procedure, contact Neal Sullivan, Office for the Advancement of Research and Scholarship (OARS), at 529-3600.

For questions about payment administration, contact Melanie Brunner, Accounts Payable, at 529-2147.

HUMAN RESEARCH SUBJECT PAYMENT PROCEDURES

The following procedures are to be followed by all faculty, staff and student researchers at Miami University. All researchers who plan to provide monetary compensation to human research subjects must have this addressed in their Institutional Review Board (IRB) application.

1. A requisition that will not exceed \$1,000 will be made payable to the person responsible for the research (Principal Investigator). This requisition will be processed by the PI's department and signed by the appropriate individuals. The requisition is then sent to Purchasing for review and approval.

* If the human research subject is on the University's payroll, a requisition needs to be processed payable to him or her to be paid on Payroll.

2. Once the requisition is approved, a check made payable to the PI will be produced. This check should be picked up in the Accounts Payable Office (107 Roudebush Hall) along with the Receipt for Payment and Instructions for Human Research Subjects Form.

3. The PI is responsible for cashing the check, then safeguarding the cash by keeping it in a secure location on campus.

4. The PI will be required to keep a record of all of the people who are paid as human research subjects (form attached).

5. The forms and related information will be maintained in the PI's department for four years and may be subject to audit by Internal Audit and Consulting Services, the Controller's Office and/or the Research Compliance Officer. The departmental representative who will maintain these forms must sign this form below and provide any additional instructions to the PI as needed.

6. At the time the payment is made, the PI who requisitions the payment will provide a copy of the Receipt for Payment and Instructions for Human Research Subjects Form to all human

research subjects (form attached). Research subjects will be informed of the following:: (a) the payment should be reported as taxable income, (b) the form should be signed by the subject, (c) regardless of the total amount of payment, the department will not provide the human research subjects with a 1099 or any other form that indicates the total amount paid to them for the calendar year, and (d) it is the responsibility of the human research subjects to properly report the total of these payments.

7. Each researcher will return any remaining cash that is not used for paying human research subjects so the money may be returned to the appropriate account.

8. Failure of a PI to comply with any of the above procedures will result in a cancellation of this service and no further payments will be issued to the PI to pay human research subjects.

Principal Investigator/Researcher

Departmental Representative

CASH ADVANCE APPROVAL SHEET

This form is to be completed by Principal Investigators/Researchers for cash advance transactions. Please complete this form in its entirety, including signatures, and return to the Accounts Payable Office upon completion of your research project in order to ensure accurate accounting.

ORIGINAL CASH ADVANCE _____

RESEARCH PARTICIPANTS' RECEIPTS _____

CASH RETURNED _____

Principal Investigator/Researcher's Signature _____ Date: _____

Faculty Advisor's Signature _____ Date: _____
(if student)