

DEPARTMENT: INSTITUTIONAL REVIEW BOARD  
POLICY NUMBER: 030  
SECTION: GENERAL IRB POLICIES  
REVIEW RESONSIBILITY: IRB  
EFFECTIVE DATE: AUGUST 13, 2003  
REVISION DATE:  
LAW IMPLEMENTED: 45 CFR 46.116

SUBJECT: Payment to Subjects

1. The IRB must determine that the risks to subjects are reasonable in relation to anticipated benefits and that the consent document contains an adequate description of the study procedures as well as the risks and benefits. Payment to research subjects for participation in studies is not considered a benefit. Rather, it should be considered compensation for time and inconvenience or a recruitment incentive. The amount and schedule of all payments should be presented to the IRB at the time of initial review. The IRB should review both the amount of payment and the proposed method and timing of disbursement to assure that neither are coercive or present undue influence.
  - a) Timing of Payments. Credit for payment should accrue as the study progresses and not be contingent upon the subject completing the entire study. The subject should be paid in proportion to their time and inconvenience as a result of participation in the research study. Unless it creates undue inconvenience or a coercive practice, payment to subjects who withdraw from the study may be paid at the time they would have completed the study (or completed a phase of the study) had they not withdrawn.
  - b) Completion Bonus. While the entire payment should not be contingent upon completion of the entire study, payment of a small proportion as an incentive for completion of the study is acceptable, provided that such incentive is not coercive. The amount paid as a bonus for completion should be reasonable and not so large as to unduly induce subjects to stay in the study when they would otherwise have withdrawn.
  - c) Disclosure of Payments. All information concerning payment should be set forth in the informed consent document.
  - d) Advertisement of Payments. Advertisements may state that subjects will be paid or compensated, but should not emphasize the payment or the amount to be paid, by such means as larger or bold type.
2. Alterations in Payments. Any alterations in human subjects research payment or payment schedule must be reported to the IRB prior to the implementation as an amendment to the protocol.
3. Reporting Payments to the IRS. The Internal Revenue Service requires that FSU (or whomever is paying the subjects for their participation) report payments in excess of

\$600 per calendar year on Form 1099 Misc. The filing of these forms necessitate that the name and social security number of the subject be collected on a Form 1099 and released to the Office of Research and FSU Comptroller's Office to process the Form 1099-Misc. The collection and release of this information must be addressed thoroughly in the informed consent document so that it is clear to the subject that his or her identity will be released for the purpose of payment and reporting.