

## Research Subject Fees

501.07

### I. POLICY

Research Subject Fees are those payments made to individuals to compensate them for participation in research projects. The University pays the human subject an agreed upon amount to participate in the project. The amount paid may be subject to Federal income reporting requirements.

### II. SCOPE

This Standard Practice Guide (SPG) Section is intended to establish policy for all payments to human subjects used in research at the University of Michigan.

### III. Subject Fee Payments

The paying department, without regard to payment amount, has four options to process the payments:

1. A departmental Imprest Cash Fund may be established to make cash payments to research participants. Replenishment of the Imprest Cash Fund is accomplished by use of a Non-PO voucher, as described in SPG Section 501.2-1, Imprest Cash Funds. All cash payments are subject to the restrictions listed under this section. The department requesting payment should complete a “P-Card ATM or Imprest Cash Subject Fee Payment Documentation Form” that requires the name, address, and Social Security Number of the individual receiving the payment. After an audit by Procurement Services/Accounts Payable, the data will be stored for potential reporting on a Form 1099-MISC. At the end of the calendar year, if the accumulated payments to an individual reach \$600 or more, a Form 1099-MISC will be issued.
2. Research participants may be allowed to pick up their payment from a University Cashier’s Office by presenting a completed “Subject Fee Payment Request Form” and two signed pieces of valid identification at the cashier window. The form must be filled out completely, including the Social Security Number. The Subject Fee Payment Request form will be attached to a Non-PO voucher, and forwarded to Procurement Services/Accounts Payable. After an audit by Procurement Services/Accounts Payable, the data will be stored for potential reporting on a Form 1099-MISC. At the end of the calendar year, if the accumulated payments to an individual reach \$600 or more, a Form 1099-MISC will be issued.
3. Checks may be requested through the M-Pathways system using a Non-PO voucher. The required supporting documentation for the Non-PO voucher includes a completed “Subject Fee Payment Request Form,” providing the participant’s tax reporting information, including the Social Security Number. The data will be stored for potential reporting on a Form 1099-MISC. At the end of the calendar year, if the accumulated payments to an individual reach \$600 or more, a Form 1099-MISC will be issued.
4. Research participants may be paid in cash obtained through P-Card ATM withdrawals. Participants must provide tax reporting information on a “P-Card ATM or Imprest Cash Subject Fee Payment Documentation Form to document their receipt of funds. These forms are used as supporting documentation for the monthly P-Card statement or the Non-PO voucher, and must include a Social Security Number.

A separate form for each individual subject must be completed, attached to the “ATM Cash Withdrawal/Miscellaneous Expenses Reconciliation Form (ATMCW form)”, and the monthly P-Card statement, and submitted to Procurement Services/Accounts Payable Office. It is suggested that one ATMCW form be used only for Subject Fee withdrawals, and a separate ATMCW be used for all other withdrawals. Monies withdrawn from the ATM but not paid out in the statement period must be returned via personal check by the end of that statement period. Withdrawals may not be carried over to the next statement period. For more information, contact P-Card Group at 764-8212, or email [purchcard@umich.edu](mailto:purchcard@umich.edu).

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All forms are available on the web at <http://www.procurement.umich.edu/forms.html> and [http://www.procurement.umich.edu/files/formsfiles/ap\\_sub\\_fee\\_payment\\_form.doc](http://www.procurement.umich.edu/files/formsfiles/ap_sub_fee_payment_form.doc).

The current Subject Fee process is being updated and the changes will result in SPG Section 501.7 being replaced by [SPG Section 501.7-1](#) in the fall of 2009. The changes to SPG Section 501.7 are to govern policy for the period before [SPG Section 501.7-1](#) takes effect. For information regarding the Human Subject Incentive program, please email [subject-incentives@umich.edu](mailto:subject-incentives@umich.edu).

SPG number: 501.07	Applies to: All Faculty, Staff, and Non employees who have agreed to serve as Research Subjects	Related policies: <a href="#">Research Subject Incentives</a>
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