

Payments to Research Subjects

I. **PURPOSE:** To define the policy and procedures for paying research subjects participating in PAVIR supported VA approved research.

II. **POLICY:** It is the policy of PAVIR that subjects participating in PAVIR supported VA approved research activities will be paid in a timely manner. Payment will be made in accordance with valid informed consent document. Subject payments are taxable income. PAVIR is required to report payments totaling \$600 or more in a calendar year and will issue IRS Form 1099-MISC to qualifying payees.

III. **PROCEDURES:** Payments to subjects may be made in three ways: via PAVIR check mailed to the subject, PAVIR check given to the Principal Investigator/designee for delivery to the subject or for small, frequent payments, i.e., less than \$20 per repetitive session, PAVIR check providing funds to staff who pay the subjects in cash.

1. Payment to Subject by Check

1. A completed [Request for Subject Payment](#) must be submitted to Accounts Payable.
2. PAVIR will review the request to assure the following:
 1. Payment requested matches the payment defined on the consent form;
 2. The appropriate PAVIR account is being charged.
3. A check will be issued and mailed to the address indicated on the [Request for Subject Payment](#) or will be given to the Principal Investigator or designee for delivery to the subject.

2. Payment to Subject in Cash

1. If a project requires the payment of small sums on a recurring basis, e.g., \$5 for every clinic visit completed, PAVIR will consider requests for advances of cash. In these cases a log of payments to subjects must be kept.
2. The subject must sign a study specific Subject Payment Log indicating the date of participation and amount paid.
3. The log must be submitted to PAVIR Administration on a periodic basis and must be accompanied by copies of consent forms for all payments.

3. Preparation of IRS Form 1099-MISC

1. In January of every year PAVIR will prepare these forms for every person receiving taxable payments from PAVIR totaling \$600 or more in the previous calendar year.
2. The forms will be mailed to the address provided on the payment request unless PAVIR has been notified of an address change.