

Payments Made to Human Subjects **Participating in Research Projects**

The check you have requested for payments to human subjects is attached.

Here is information to assist you in reporting how the funds were disbursed:

1. Since the payment you requested is an advance, it has been charged to a “prepaid” account (i.e., it will not be reflected on your department/project statement as an expense). We will charge your department/project once you provide us with detailed information about who received the funds.
2. Human subject fees are taxable income to the individual receiving the payment. If the fee (or cumulative fees) paid to any one individual is \$50.00 or less in a calendar year (an amount considered to be de minimis by IRS standards), we will track the information but it will not be added to the individual’s W-2 (if he/she is an employee). If the individual is not an RIT employee, he/she will not receive a 1099 if the total cumulative amount he/she receives from RIT for services is less than \$600 in a calendar year.
3. Complete the attached “Payment Made to Human Subject – Detail Report” form and ask each individual receiving payment to sign the form acknowledging receipt of the cash payment. ***In addition, each subject must complete a Form W-9, including his/her social security number.***
4. Return the complete Detail Report and W-9 Forms to Accounts Payable within 90 days of the check date. ***If documentation is not received within 90 days, the amount of the advance will be charged to your department operating account and treated as taxable income to the employee who received the funds (i.e., the payment will be added to the employee’s W-2 wages).***
5. If you do not spend the entire amount of the advance, please complete a Deposit ID form and deposit the excess funds at the Cashier’s Office. Attach the pink copy of the Deposit Form to the completed Detail Report.

