



Policy Brief

Last Revised: 3/17/26

7.28 Payments to Human Research Study Participants

Administering Department: Research Compliance & Regulatory Affairs; Controller's Office

Scope:

Summary

Policy 7.28 outlines the approved methods for compensating human research study participants, defines the roles and responsibilities of involved units, and details compliance obligations with IRB and IRS regulations. The policy covers all forms of participant compensation, including cash, checks, ClinCards (reloadable debit cards), and, with approval, gift cards. It prohibits the use of personal funds for participant payments and mandates strict adherence to reporting and documentation standards.

Applicability

This policy applies to all administrators and custodians of human research studies at Emory University who provide payments to participants for:

- Expenses incurred as a result of participation (e.g., travel costs)
- Compensation for time and effort

How to Comply with the Policy

IRS Regulatory Requirements:

- All payments to research participants are considered taxable income.
- Emory must aggregate and report all payments to an individual in a calendar year, using Form 1099-MISC when the reporting threshold is met.
- Study teams must collect a W-9 (or equivalent) from participants receiving \$100 or more in a single payment or in aggregate during a calendar year, unless validated through the ClinCard system.

Acceptable Payment Methods:

- **ClinCard** is the required method for payments exceeding \$25.
- Payments under \$25 may use other methods with finance division approval and must align with IRB-approved consent forms.
- All users of the ClinCard system must complete training before use and every two years thereafter.

Roles and Responsibilities:

- **Principal Investigator (PI):** Maintains IRB approval, appoints custodians, ensures compliance, safeguards funds, and monitors spending.
- **Requestor (Site Coordinator/Study Team):** Supports the PI, initiates and submits payment requests.



- **Approver (Designated Department Approver):** Reviews and approves/declines payment requests, ensures compliance.
- **School/Unit Business Office:** Assigns responsibilities, reviews compliance, oversees custodian appointments, and ensures training.

Losses and Thefts:

- All losses or thefts must be reported immediately to the School Business Office and Controller's Office.
- Theft requires a police report; losses require a signed explanatory memo.

Document Retention and Audit:

- The PI must retain all receipts and documentation as per Policy 7.23 - Financial Responsibility.
- Payment methods may be audited by Internal Audit or University Central Finance Departments.

Raffles, Contests, and Lotteries:

- Incentives involving games of chance must comply with state and local laws. Raffles require a license in Georgia and must allow non-participants to enter.

Noncompliance with the Policy

Improper or fraudulent use of any payment method may result in disciplinary action, up to and including termination of employment. Use of personal funds is strictly prohibited.