

## Payments Made to Human Subjects Participating in Research Projects

Attached is the check you have requested for payments to human subjects participating in your research study.

Here is information to assist you in reporting to us 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 when 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 individual is not an RIT employee, they will not receive a Form 1099 if the total cumulative amount they receive from RIT for services is less than \$600 in a calendar year.
3. Complete the attached “Payments Made to Human Subject – Detail Report” form. Ask each individual receiving payment to sign the form acknowledging receipt of the cash (or gift card) payment. Note: if the human subject is a student, or an RIT faculty/staff member, they **must provide a University Identification Number (UID) on the form**. All other human subjects (no RIT affiliation) must provide their social security number.
4. Return the completed Detail Report to the RIT Accounting Department or SPA (if the research study is funded by a grant/contract) within 90 days of the check date. **Note: If complete 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 advance (i.e., the full amount of the advance 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 Student Financial Services’ Cashier’s Office. Attach a copy of the Deposit Form to the completed Detail Report.

## Payments Made to Human Subjects – Detail Report

(Complete this form and return via email to Accounting at acctg@rit.edu, or SPA representative for grants/contracts.)

Employee Name (who received cash advance): \_\_\_\_\_

Date: \_\_\_\_\_

Amount of Advance: \_\_\_\_\_

Date Received: \_\_\_\_\_

Check Number: \_\_\_\_\_

**Total Payments:**

**Amount Returned to RIT (attach copy of Deposit ID):**

Payment Date	Amount	Name (Please print clearly)	University ID (or SSN for non-RIT affiliated individuals)	Signature	Have You Received another Cash Payment?*	Are you an RIT employee? (faculty/staff/ student employee)
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No
					Yes / No	Yes / No

\*Instruct the individual to indicate yes, if they have participated in another research study during this calendar year or if they have received any cash payment not related to their employment.