

The University of Tulsa-Institutional Review Board Policy and Procedure - Payment of Human Subjects

The University of Tulsa has a responsibility and a requirement to maintain a specified level of confidentiality and, in some instances, total anonymity in research involving the use of human subjects. In addition, it is important to maintain appropriate business practices in payment to these subjects. The University has set practices for handling various types of payments and the IRS requires reporting of certain payments. Payment is defined as compensation in the form of cash, check, gift certificates, or any other item of value. The procedure for handling payments to human research subjects follows:

1. **CASH/CHECK PAYMENT:** A check request form is the preferred method for making payments to human subjects. In such cases, researchers should follow the University's standard payment process located in the *Purchasing Services and Accounts Payable Policies and Procedures Manual*, Section 501.2. Cash payment by other methods must receive prior approval from the Controller's Office and the Office of Research and Sponsored Programs (ORSP). All check payment information is captured in the Accounts Payable system therefore no IRB tracking and/or reporting is required.
2. **GIFT CERTIFICATES:** Researchers may purchase gift certificates themselves through purchase orders or (with prior approval of the Controller's Office) through an advance when absolutely necessary and justified. Reimbursement to the researchers will be made by check request when a purchase order has not been issued.

For amounts over \$25:

When the gift certificates are distributed, the researcher must complete a *Log of Gift Certificates Provided to Human Subjects* form. The researcher must obtain the name, social security number, address and signature of each subject. A completed *Certification of Gift Certificates* form (for gift certificates in excess of \$25) must be attached to the Log including the appropriate authorizing signatures. Both documents are then forwarded to the ORSP Coordinator of Research Compliance **NOT to the ORSP grant manager or departmental office**. The ORSP Coordinator of Research Compliance will then review, approve, enter the information into ORSP database, and forward the *Certification* to the appropriate ORSP grant manager or to the office responsible for the payment/reimbursements of the expenses related to the gift certificates. The request for payment/reimbursement will then be forwarded to the Controller's Office. Forms are available at the ORSP website under Human Subject Compliance: <http://www.utulsa.edu/research/Office-of-Research-and-Sponsored-Programs/Research-Integrity-Compliance-and-Certification/Protection-of-Human-Subjects.aspx>.

For amounts \$25 or under:

TU will not require the names/social security number/address/signature of subjects receiving gift cards in amounts of \$25 or less. Researchers must complete the *Certification of Gift Certificates* (for gift certificates of \$25 or less), obtain the appropriate authorizing signatures, and forward it to the appropriate office for reimbursement. It is not necessary to route this form through the Coordinator of Research Compliance.

3. **REPORTING:** The ORSP Coordinator of Research Compliance will provide to the Controller's Office in January of each year a listing of the subjects to whom payment has been made utilizing gift certificates in the amount of over \$25 during the course of previous calendar year. This listing will not indicate in which study(ies) the subjects were participating.
4. **INFORMED CONSENT/CONFIDENTIALITY/ANONYMOUS STUDIES:** For gift certificates over \$25, the signed informed consent document must provide information to the subject regarding the requirement to disclose their name, social security number and address to TU. In no instance should a copy of the informed consent document be sent to TU administrative offices such as the ORSP, departmental, or the Controller's Office as part of payment. Since subjects' provided with payment shall be required to disclose their identities, unless protections are in place to separate the disclosure of their identities from the actual collection of data, anonymous studies shall not be approved for the use of gift cards in excess of \$25.
5. **EXCEPTIONS:** Requests for exceptions to this policy must be strongly justified and submitted to the ORSP Coordinator of Research Compliance. The final decision will be made by the Institutional Official in coordination with the Controller's Office.