**HUMAN SUBJECTS IN RESEARCH – COMPENSATION**

Certain research projects involve human subjects. The involvement of human subjects in research projects is governed by federal, state, and institutional regulations. Of particular importance in most types of human subject research is the assurance of anonymity or in some cases the confidential maintenance of personal, identifiable information.

Research subject incentives are those payments made to individuals to compensate them for participation in research projects. The University pays a human subject an agreed upon amount to participate in a project. The incentives must not be so great as to coerce or unduly influence research subjects to participate in studies such that the subjects’ participation is not truly voluntary.

The University permits reasonable cash payments or other types of incentives to be provided to subjects as a means of compensation for their contributions to research. (See the University Policy on Compensation to Research Subjects.) The following criteria should be met:

* Payment arrangements are specifically approved in advance by the Institutional Review Board.
* Arrangements are made by the principal investigator to assure proper accounting of payments made to subjects for fiscal accountability with due consideration for the privacy and confidentiality of the subjects.
* Unused funds allocated for payments to subjects must be accounted for at regular intervals and returned to the funding source to ensure proper controls and accounting.

Principal Investigator responsibilities include the following:

* Describe any planned human subjects incentives in the IRB protocol.
* Request funds for incentives.
* Retain original receipts for all goods and services purchased to be used as incentives, and note what they will be used for.
* Hold and distribute incentives.
* Hold and maintain receipts for incentives. Names are not required. You may use Participant 1, Participant 2, etc.
* Retain coded identifying information for subject who receive any such incentives.

PROCEDURES FOR PAYING HUMAN SUBJECTS

In order to secure cash advances to pay incentives to human participants or to purchase special foods for human participants, request must be made through Concur.

In most cases, cash advances must be reconciled within 45 days of receipt of funds.

If more than 45 days are needed, a description as to why it will be more than 45 days should be provided for audit purposes. Please contact the Office of Reporting and Compliance to determine how long you can wait until reconciliation.

Receipts should be uploaded to Concur as they are received to prevent loss.

In instances where those receiving cash incentives must not be identified by name, some other identifier, such as Participant 1, Participant 2, and so forth should be used. These identifiers should coincide with a master list of participants.

If you need assistance with Concur, please consult your administrative associate.