

# Payments to Human Subjects

Policy 210

## 1 Introduction

1.1 Appalachian State University 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 while making payments to these subjects. The University has established procedures for handling various types of payments and the Internal Revenue Service (IRS) may require reporting of these payments.

## 2 Scope

2.1 This policy applies to all human subject research conducted by Appalachian State University faculty, staff and/or students.

## 3 Definitions

### 3.1 Payment

is defined as any type of remuneration including, but not limited to: cash, gift certificates, or other items of value.

## 4 Policy and Procedure Statements

4.1 The Office of Research Protections, in conjunction with the Office of Special Funds Accounting, is responsible for maintaining policies and procedures related to human subject research and compensation.

4.2 Before human subjects are recruited or data is collected from human subjects, the Institutional Review Board (IRB) must review and approve all human subject research, regardless of funding, conducted by Appalachian State University faculty, staff or students.

4.3 In order to conform to certain IRS reporting requirements, the University may need to obtain the subject's name, Social Security number/Banner ID and address. The informed consent document and process for research studies involving payment to human subjects must provide information to the subject regarding the need to disclose name, Social Security number/Banner ID, and address to the University for payment purposes when applicable.

## 5 Additional References

[Office of Research](#)

[Office of Research Protections](#)

[Grants and Contract Management: Payments to Human Subjects](#)

## 6 Authority

[The UNC Policy Manual, Section 500.7](#)

## 7 Contact Information

Research Protections, 232 JET Building, x7981, irb@appstate.edu  
Controller's Office, 340 BB Dougherty Admin Building, x6419

## 8 Original Effective Date

October 31, 2011

## 9 Revision Dates

September 5, 2012

July 13, 2012