UNIVERSITY OF MIAMI

RESEARCH PARTICIPANT PAYMENT QUESTIONNAIRE

<u>Instructions:</u> Please complete the questions below and read the Requirement Section carefully.
This form must accompany the Petty Cash Fund Request Form.

1. What is the name of the Study?

2. Give a summary description of the study.

3. When will the study end?

4. Approximately how many participants will be paid in a given period (e.g. in a month)?

5. Approximately how much will each participant receive upon completion of the study?

REQUIREMENTS

IRS Regulations:

Reporting Requirements: The University must report annually to the Internal Revenue Service (IRS) payments made to each study participant when the total of all payments received by the participant from all University sources totals $600.00 or more as a research subject in a calendar year. To facilitate this reporting, an IRS form W-9 must be requested from each study participant receiving payments. If the study participant is a non-resident of the U.S., a W-8BEN is required and taxes must be withheld at the statutory rate. Please contact the Controller's Office for further information.

Non-Confidential Studies:

1. The Research Participant Payment Log Excel spreadsheet must be completed and will require the disclosure of study participant's name, social security number and address on the spreadsheet for submission with the Petty Cash Fund Replenishment journal entry for replenishment.

Confidential Studies:

There may be extraordinary circumstances where the Principal Investigator of a study may determine that the name and social security number of the participant must remain confidential. In these cases, the following steps need to be completed:

1. A memorandum clearly stating the reasons why the participant's name, social security number, and address needs to remain confidential must be submitted to the Controller's Office, Director of Accounting who will review each request. Please contact the Controller's Office to obtain the required memorandum.
   If the request is approved, the Investigator and the Disbursements Office will be notified via email.

2. The Research Participant Payment Log Excel spreadsheet must be completed but will <u>not</u> require disclosure of the study participant 's name, social security number and address on the spreadsheet. Instead, the participant's study number should be provided which was assigned by the Principal Investigator to the participant. The Research Participant Payment Log Excel spreadsheet will need to be submitted with the Petty Cash Fund Replenishment journal entry for replenishment.

3. The Principal Investigator will need to inform the Controller's Office by the 1st working day of January for participants who received total payments of $600.00 or more as a research subject in the previous calendar year.

Form:

The Research Participant Payment Log Excel spreadsheet can be found:
https://controller.miami.edu/accounts-payable/other-non-po-type-payments/index.html

Contacts:

Controller's Office - Director of Accounting, Elizabeth Delgado: elidelgado@miami.edu
Disbursements Office: disbursements@miami.edu