

Procedure for Compensation to Human Subject Participants

All human subject “new applications” or “requests for continuation” submitted to the Office of Compliance, Integrity, and Safety (CIS) will be reviewed for indication of compensation for participation in a study and will be required to have the following forms. When the following forms are not included with the submission, the researcher will be contacted with instructions for what forms are required prior to approval. The required forms are:

- Template “**Receipt of Compensation Form**” revised for the individual study, unsigned copy with submission, signed copies to be kept by the researcher
- **W-9 pdf** with “HSR” indicated in the upper right corner
- “**HSR Check Request Form**” for department use to process payment

In addition, upon review if the following language is not included the researcher will be sent instructions to add this to both the protocol and consent form:

- In the protocol – *“To be compensated for participation in this study, participants will be asked to complete and sign a “Receipt of Compensation Form” including a W-9, and will be informed that they may need to report this compensation as income when filing their taxes to the IRS”*
- In the consent – same language, however add “*your*” participation and replace participants with “*you*” since the participant is reading and signing the document.

Upon approval for their study, the researcher will be sent a reminder to have **each participant complete and sign a “Receipt of Compensation Form”** which indicates on the bottom of the form “**This form must be kept by the researcher for audit purposes”**.

Approval notification will also instruct researchers that **payment will only be processed when the W-9 form is completely filled out by the participant and sent to Michigan Tech’s Tax Accountant.**

The “**HSR Check Request Form**” will be provided to the researcher for department coordinator processing of checks to be issued to the participants.

If there are any questions regarding this procedure, call the CIS Office at 487-2902 or email irb@mtu.edu.