DIVISION OF RESEARCH & INNOVATION Research Integrity & Compliance	**Institutional Review Board Standard Operating Procedures**

Title: Compensation to Research Participants

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Approval/Date:

Jamie Peno — 4/1/2021

Jamie Peno — **Date**

Assistant Vice President, Research Integrity and Compliance

REVISION HISTORY

Date	Section	Author

PURPOSE

The purpose of this Standard Operating Procedure (SOP) is to define Research Integrity and Compliance (RIC), Institutional Review Board (IRB) program, and Researcher procedures for the submission, review, and approval of compensation given to human research participants.

SCOPE

This SOP delineates systematic process activities and functions for compliance with the US Department of Health and Human Service, Office for Human Research Protections (OHRP) and Common Rule requirements, and University of North Texas (UNT) requirements for the management, coordination, and operation of the Institutional Review Board program. It applies to all staff members whom are engaged in the operations and support of the Institutional Review Board, and to all UNT Researchers performing human subjects research.

DEFINITIONS/ ABBREVIATIONS

1. Definitions

1.1 *Compensation*: Any monetary, cash-equivalent (gift cards, coupons, lotteries, etc.), and non-monetary (extra credit, gifts, course credit, etc.) item offered to a research participant in exchange for their participation in a human subjects research study. Compensation given to research participants is not considered a benefit. Rather, it should be considered reimbursement for time and inconvenience.

1.2 *IRB Analyst:* Staff member of Research Integrity and Compliance that performs administrative activities, pre-reviews, reviews, and approvals for the Institutional Review

Board program.

1.3 Researcher: Any individual performing various tasks related to the conduct of human subjects research activities, including but not limited to obtaining informed consent from subjects, collecting and analyzing data, interacting with subjects, and communicating with the IRB.

1.4 *Principal Investigator:* The primary individual responsible for the preparation and conduct of a research grant, sponsored project, or human subjects research study, in compliance with applicable laws, regulations, and institutional policy governing the conduct of research.

2. Abbreviations

2.1 SOP/SOPs - Standard Operating Procedure(s)
2.2 OHRP- Office for Human Research Protections
2.3 RIC- Research Integrity and Compliance
2.4 IRB- Institutional Review Board
2.5 PI- Principal Investigator

RESPONSIBILITIES

This SOP is applicable to all members of Research Integrity and Compliance and Institutional Review Board members who are involved in record keeping, reviewing, or approving research studies for the Institutional Review Board program. This SOP is also applicable to all UNT researchers performing human subjects research under the oversight of the UNT Institutional Review Board.

PROCEDURE

1. **Researcher Responsibilities**

1.1 The Researcher will provide a detailed description of proposed compensation to research participants in the initial study submission. This will include timing of compensation, pro-rating schedule, compensation for participants who withdraw before completion, and completion bonus plans, if applicable.

1.2 Any changes in compensation are to be submitted as a modification to the IRB prior to implementation.

1.3 All information concerning compensation should be contained within the informed consent document. Compensation is not considered a benefit and is not to be included in the benefits section of the informed consent document. Compensation should be included in the compensation section of the informed consent document.

1.3.1 When course credit or extra credit is given to students as research participants, students are to be given other, non-research alternative options for earning the same amount of course credit or extra credit. These alternative options must be comparable to the research in terms of time, effort, and educational benefit to ensure the students are not being coerced or unduly influenced into becoming research subjects. Alternatives offered to student subjects require IRB approval. This information must be clearly stated in the informed consent document.

1.4 Recruitment materials may state that participants will be paid or compensated but should not include the payment or the amount to be paid.

1.5 Departments utilizing sponsored projects for research payments are encouraged to coordinate with their post-award office for the best method to request funds in compliance with grant terms.

1.6 The Internal Revenue Service (IRS) requires that UNT (or whomever is paying the

research participants for their participation) report payments in excess of $600 per calendar year on Form 1099-Misc.

1.7 Per the UNT System Procurement Guide:

1.7.1 Monetary compensation to participants that are not university employees require that the Researcher submit the following information about the participants by sending an encrypted email to UNT System Tax at tax@untsystem.edu after each event or disbursement date to serve as supporting payment documentation for expensing the funds disbursed, i.e. to serve as receipts

1.7.1.1 Name
1.7.1.2 SSN
1.7.1.3 Amount paid
1.7.1.4 Mailing Address

1.7.2 The above requirements for Researchers to maintain and submit payment information also apply to the research participants payments administered through third-party service providers. Researchers must submit the payment information as instructed above.

1.7.3 Payment to university faculty and staff participating as research subjects represents taxable income to the recipient, regardless of the payment amount or method used and payments are taxable on employee paychecks and subject to taxes. The Researcher must submit a research participant disbursement log containing Employee ID, Employee Name, and amount paid to UNT System Tax by emailing at BSC-GA@Untsystem.edu after each event or disbursement date to serve as supporting payment documentation for expensing the funds disbursed, i.e. to serve as receipts and taxes are imputed on employee paychecks

1.8 Compensation given to research participants must be arranged in a way that minimizes potential violations of privacy or confidentiality.

1.8.1 The collection and release of participant information must be addressed thoroughly in the informed consent document. It must be clear to participants that their identity will be released for the purpose of payment and IRS reporting.

2. **IRB Responsibilities**

2.1 The IRB, or designee member of RIC staff, must determine that the risks to research participants are reasonable in relation to the anticipated benefits. The IRB, or designee, should review the compensation, the proposed method for delivery, and the timing of disbursement to assure that compensation is not considered coercive nor presents undue influence. Study compensation should be appropriate based on the amount of time, effort, and inconvenience posed to the research participants.

2.2 The IRB, or designee, must review and determine that:

2.2.1 Compensation is not contingent upon the participant completing the entire study, unless the study is of short duration or only a one-time procedure. Compensation should accrue as the study progresses and should not be considered coercive.

2.2.2 Any amount paid for compensation is reasonable, and not so large as to unduly influence participants to stay in the study when they would have otherwise withdrawn.

2.2.3 Advertisements are not coercive or present undue influence. Advertisements may not emphasize the compensation or amount to be paid.

2.2.4 The informed consent document contains an adequate description of the study procedures as well as the risks and benefits with respect to compensation.

REFERENCES

1. US Department of Health and Human Service, Office for Human Research Protections (OHRP)

APPENDICES

1. UNT System Procurement Guide