



INSTITUTIONAL REVIEW BOARD
for the Protection of Human Subjects in Research

FWA 00000078
Research & Creative Scholarship
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PAID RESEARCH SUBJECTS: MAINTAINING CONFIDENTIALITY

POLICY:

The Office of the Vice President for Research and UM Business Services have agreed to the following procedures for the payment of research subjects. This will serve as the model for all campus researchers who have need to maintain the confidentiality of paid research subjects.

PROCEDURES:

Human Subjects (also referred to as research subjects, or subjects): Human subjects are living individuals about whom an investigator (whether professional or UM student) is conducting research by obtaining either (1) data through intervention or interaction with the individual, or (2) identifiable private information. The income tax consequences of human subjects' payments are entirely the responsibility of the individual. If a participant is paid \$600 per year or more, it is IRS-reportable by the University. When part of externally-sponsored activities, such payments are usually excluded from the Facilities & Administration calculation.

Request for Human Subjects Payment - Submit a [Human Subjects Payment Form](#) to your Fund Accountant at either Business Services or ORSP. If cash is requested, the form must be received at least 48 hours prior to when the cash is needed. Checks will be issued if a subject will receive \$600 or more in a calendar year.

Reconciliation of Human Subjects Payment – To reconcile a cash advance, whether grant or non-grant, a Human Subjects Payment & Certification Form must be submitted monthly to your Fund Accountant at either Business Services or ORSP. Remember, the Project Director is accountable for these funds.

All procedures and forms are available at: <http://www.umt.edu/research/compliance/IRB/payment.php>.