

Guidance for Human Subjects Compensation

The following is summary guidance the IRB has created based on best practices, CU system policies, UCCS specific policies, and the IRB's SOPs to help PIs who wish to compensate participants. This guidance is subject to change as policies are updated. Additional, in depth, resources can be found at:

<https://osp.uccs.edu/research-compliance/research-involving-human-subject-irb/IRB-SOPs>

<https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-gift-cards>

<https://www.cu.edu/psc/policies/psc-procedural-statement-study-subject-payments>

Compensation in research should be used to account for costs incurred by participating in a study. It should not be used as an incentive to participate in the study. Study advertisements and documents cannot emphasize study payments.

Compensation should be based on factors such as travel costs, time, effort, and risk to the participant. In general, the aim is to provide participants with enough compensation for their time and effort without the amount being considered coercive. What is coercive or undue influence can change according to the situation. The IRB considers compensation by protocol and does not give blanket guidance to amounts. What is approved as appropriate for one population and protocol may not be deemed so for a different population and protocol.

When reviewing participant payments, the IRB considers fairness and coerciveness to the participants.

Questions for PIs to consider when developing a compensation structure for human subjects research:

- Is the amount appropriate for the time and effort of the participant?
 - In general, there should be justification if paying significantly above the hourly minimum wage.
- Is the amount appropriate for the population?
 - Factors such as age, socioeconomic status, student status, geographic location, employment status, etc. should be considered when determining amounts.
- Is the amount appropriate for the risk of the study procedures?
 - Excessive amounts should not be offered for minimal risk studies for recruitment's sake.
- Does the amount create an incentive for participation rather than fair compensation?
- Is it appropriate to prorate or stagger compensation throughout the study or pay a lump sum at the end?
 - Paying small increments throughout the study is considered better practice than paying lump sums at the end. It allows participants more ability to exert their right to withdraw from the research.
- What is the appropriate method of payment?

- Consider age, geographic location, socioeconomic status, payment amount, etc.
- Does university policy allow me to make the payment amounts and types proposed?
 - Payments to participants can be made through these mechanisms:
 1. Study subject payment form
 - Requires additional W-9 IRS form for each participant
 2. Gift cards
 - Limited to \$100 per payment
 - Cannot be given to non-U.S. persons
 - Cannot be repurposed between research projects
 3. Petty cash
 - Fund established by the PI department
 - Must maintain documentation of disbursement
 - Typically only used in remote locations or situations where the previous payment methods are inappropriate or infeasible
 4. Online coordinators
 - Ex. Mechanical Turk
 - May not exceed \$100
 - Can only be paid to US residents

Important items to note:

- Prior to proceeding with any payment type, approval must be obtained through the Campus Controller's Office by emailing acctfund@uccs.edu . Additional training is required for custodians of those programs.
- The university reports income to the IRS for participants if they receive \$600 or more study payments. If your payment amount equals or exceeds this threshold, you should inform your participants of reporting to the IRS in the consent form.
- Travel expense reimbursement must follow the same policies applicable to employees.