Published on *University of Colorado* (https://www.cu.edu)

Study Subject Payments: Policy Update [1]

December 17, 2025 by Staff [2]

As announced earlier this week in the OUC News, the IRS has increased the reporting threshold for most payments made on Form 1099-NEC (non-employee compensation) and form 1099-MISC (miscellaneous information) from $600 to $2,000 for payments made in calendar year 2026. This significant increase in reporting threshold has prompted a review and revision of the PSC Procedural Statement Study Subject Payments.

The revised policy will be effective January 1, 2026, and will reflect procedural changes driven by the new reporting threshold. These changes include clarification on payments made to advisory committees related to studies, expanded guidance on payments made to non-U.S. Persons, and revised guidance on payments to subjects made outside the PSC via Petty Cash, Gift Cards, and Online Coordinator programs. The revised policy also further outlines when payments processed outside of the PSC would need to be reported to the PSC and introduces the new Payment Reporting Spreadsheet that will be used for reporting those payments when required. The new form will be available on the PSC Forms page [3] effective for use on or after January 1, 2026 as well.

There have been no changes made to the Study Subject Payment (SSP) form at this time. Questions related to processing Study Subject Payments on the SSP form or from a Cash Advance while in travel status can be directed to the PSC Service Desk at PSC@cu.edu [4]. Questions regarding the use of Petty Cash, Gift Cards or Online Coordinators should be directed to your campus Controller's office, or to OUC's Financial Services and Solutions team at FSS@cu.edu [5].

Send email when Published:
Yes

Source URL:https://www.cu.edu/blog/psc-communicator/study-subject-payments-policy-update

Links
[1] https://www.cu.edu/blog/psc-communicator/study-subject-payments-policy-update
[2] https://www.cu.edu/blog/psc-communicator/author/69272 [3] https://www.cu.edu/psc/psc-forms
[4] mailto:PSC@cu.edu [5] mailto:FSS@cu.edu