PSC Procedural Statement: Study Subject Payments [1]

Effective Date: January 1, 2011

Introduction

The University of Colorado pays individuals to participate in various types of studies. Some of these studies involve confidential health-related or human subject research , and those payments must be processed in accordance with federal law (the Health Insurance Portability and Accountability Act of 1996, or HIPAA, which requires protecting the privacy of personal health information) and with the rules and regulations established by the federal Office of Human Research (OHRP) for the conduct of studies involving human subjects.

This PSC Procedural Statement (PPS) sets forth university requirements for processing study subject payments. These requirements include, when relevant, procedures to protect the privacy rights of individuals while still providing sufficient information to the University for Internal Revenue Service reporting. This PPS must be considered in conjunction with any campus-specific policies on studies involving human subjects.

Terms Used in This Procedural Statement

Italicized terms are defined in the Policy Glossary. Underlined terms are defined in the Finance and Procurement Procedure Glossary.

Procedural Statement

Study subject payments are accomplished in one of the following ways:

A. Study Subject Payment Form

Study subjects can be paid using the Study Subject Payment form, which is available on the PSC Forms web site. All payments processed on the Study Subject Payment form are treated as if they are for confidential studies. This means that access to study subject personal information in the Finance System and in the Central Information Warehouse (CIW) is limited. The payee name will appear in the Finance System and on reports simply as ?Study Subjects.? The individual?s actual name will not appear in Finance Inquiry or on financial reports.

If the department has not previously paid an individual for a study, then the department must attach a completed CU W-9 and Vendor Authorization form for that individual to the Study Subject Payment form. The CU W-9 and Vendor Authorization form is found on the PSC

Forms web site. (Note: If paying a University of Colorado employee/student, a W-9 form is not needed as long as the Employee/Student ID # is provided on the Study Subject Payment form.)

The department must maintain documentation?including study subject name (or code/number,for confidential studies)?to support the disbursement.

B. Petty Cash Fund

Study subjects can be paid using a petty cash fund, established by the department to accommo-date these payments. For all payments processed this way, only the reimbursement/replenishment of the petty cash fund appears in the Finance System, and not the names of the individual study subjects.

The department must maintain documentation?including study subject name (or code/number, for confidential studies)?to support the petty cash fund disbursement. Additional information on the establishment and replenishment of petty cash funds is available in the PSC Procedural Statement Petty Cash and Change Funds.

C. Gift Cards

Study subjects can be paid using cash-like methods such as gift cards. The preferred method of procurement for gift cards is the Procurement Card.

The department must maintain documentation?including study subject name (or code/number, for confidential studies)?to support the disbursement. Additional information is available in the Procurement Card Handbook.

D. Cash Advance

Subject study payments that are associated exclusively with a specific trip can be considered part of the expenses for that trip and therefore can be accomplished through issuance of a travel advance, requested as part of the Travel Authorization Request process in the Expense System.

Documentation submitted by the traveler upon conclusion of the trip will include identification of study subjects by name (or code/number, for confidential studies). Procedures for requesting cash advances to support expenses associated with official university travel are outlined in the PSC Procedural Statement Cash Advances.

Special Note on Travel Reimbursements to Study Subjects

Travel and/or per diem-related patient reimbursements should be reasonable given the nature of the expense(s) requested for reimbursement. It is recommended that travel reimbursement policies applicable to employees of the University be applied to study subjects. Thus, for example, reimbursement for alcohol would not be appropriate, and reimbursement for airfare would be expected to be at economy or coach fare rather than first class. Departments should exercise particular attention with reimbursements when federal funds are used for study subject payments. Reimbursement policies should be made known in advance to potential study subjects.

Exceptions

Unless approved by the Associate Vice President/Chief Procurement Officer, there are no exceptions to this procedural statement.

Related Information

Forms

- Study Subject Payment (SSP) [2]
- CU Vendor Authorization and W-9 (CUW9) [3]

Campus Resources

For additional campus-specific policies and procedures, contact the appropriate campus controller office.

Source URL: https://www.cu.edu/psc/policies/psc-procedural-statement-study-subject-payments

Links:
[1] https://www.cu.edu/psc/policies/psc-procedural-statement-study-subject-payments
[2] https://www.cu.edu/psc/forms/study-subject-payment-ssp
[3] https://www.cu.edu/psc/policies/w-9-cu-w9-vendors-and-vendor-authorization