

Policy Manual

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8. Subject Payments

Payments to study subjects for their participation in a research study must be issued in accordance with the Institutional Review Board and the R&D Committee approvals for the project.

For all payments, appropriate language must be in the human subjects consent form or Health Insurance Portability and Accountability Act (HIPAA) addendum to notify the study subject that the individual's Protected Health Information (PHI) will be released to CARES in order to process such payments. If the study will require release of PHI to CARES in order to pay for diagnostic tests not available at the VA clinical trial site and obtained from outside vendors for the study subject, the consent form should also include this information.

Study subject payments of \$600 or more in a given calendar year are taxable income and CARES is required to report the payment to the IRS and send an IRS 1099-MISC form to each such recipient. CARES therefore requires permanent mailing address of each individual to whom subject payments are made. Upon receiving a subject payment request that places the subject near or above the \$600 threshold, CARES will obtain the Social Security number from the study coordinator prior to making a payment over the threshold.

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