Questions about paying human subjects? Contact the Financial Support Center at (650) 723-2772.

See full document available at Stanford Gateway to Financial Activities: Paying Human Subjects

General Principles
- Investigators have fiduciary responsibility to account for funds spent in study
- Investigators must allocate payments to the correct purchasing transaction account (PTA)
- Payments are considered income to study participants
- Payment options differ depending on participants’ residency status

Participant is a non-resident alien: two methods of payment
1. Check using Other Checks module in iOU.
   - Payment in any amount: Record participant name, address, signature, date, payment amount, protocol number, and SSN or copy of completed Individual Tax Identification Number (ITIN) application. Submit to Travel and Reimbursement (T&R).
   - All payments, in any amount, will be reported to the IRS.

2. Gift certificate or other non-cash items (e.g., t-shirt, gift cards)
   - Payment (value) under $100. Record name, address, value and recipient signature evidencing receipt. Submit the recipient information, plus a receipt for the gift/item to T&R. (If no signature – complete the Attestation form and submit to T&R.).
   - Payment (value) over $100. Record name, address, value, recipient signature evidencing receipt and SSN (or copy of completed Individual Tax Identification Number (ITIN) application), as the recipient or payer must pay the 30% withholding tax at the time the money is disbursed. Submit the recipient information, plus a receipt for the gift/item to T&R.

Participant is a US citizen or resident alien: three methods of payment
1. Cash with funds disbursed to department via the Advance module in iOU
2. Check using Other Checks module in iOU

   For both of the above methods:
   - Payment under $100. Record participant name, address, signature, date, payment amount and protocol number. If you believe recipient will receive less than $600 in a calendar year, collecting a SSN is not required (unless participant is Stanford or SLAC employee). Submit to Travel and Reimbursement (T&R).
   - Payment over $100. Record participant name, address, signature, date, payment amount and protocol number and SSN. Submit to Travel and Reimbursement (T&R).
   - If you elect to retain tax documentation for payments under $100, you assume tax liability for the tax compliance, and must produce documentation if requested by tax authorities. (Certification method).
   - Cash payments to Stanford/SLAC employees, regardless of amount, will be reported to the IRS.

3. Gift certificate or other non-cash item (e.g., t-shirt, gift cards)
   - Payment (value) under $100. Record name, address, value and recipient signature evidencing receipt. Submit recipient information, plus receipt for the gift/item to T&R. (If no signature – complete the Attestation form and submit to T&R.). If you believe recipient will receive less than $600 in a calendar year, collecting a SSN is not required (unless participant is Stanford or SLAC employee).
   - Payment (value) over $100. Record name, address, value, SSN and recipient signature evidencing receipt. Submit the recipient information, plus a receipt for the gift/item to T&R.

Special Considerations for Stanford or SLAC Employees
- Study conducted by participant’s department or related to participant’s regular employment: employee must be paid through the Payroll system.
- Cash payments, regardless of amount: collect SSN and report to T&R.