



Respondent Payments

SSSW Office for Research

Overview:

Payments can be made to human subjects via pre-paid debit card, cash, MetroCard, merchandise card (e.g., iTunes or Amazon.com card), or goods (e.g., an NYU hat). Procedures for obtaining the first three are detailed below. Please note that the security of undisbursed cash or cash-equivalents is of utmost concern and funds should be kept in a safe bolted within a cabinet or closet, in an office that is securely locked at night.

The research investigator along with a project administrator or appointed designee is responsible for:

- Safeguarding the research participant cash/gifts prior to distribution
- Issuing individual payments to study participants
- Maintaining appropriate documentation for each participant payment made
- Reconciling advanced or replenished funds within [60 days](#) unless otherwise mandated

A Research Participant Payment log should be used to keep track of all payments to human subjects. It should include the grant/project title, payment date, participant's study ID code, amount disbursed, and the participant's signature. Consent forms and/or receipts should be kept as backup documentation. A sample Research Participant Payment log can be downloaded [here](#).

Payments totaling \$600 or more to an individual in a calendar year must be reported by the University to the IRS on Form 1099-Misc. To do so the human subject's name, address, and social security number are collected via a W-9. This may jeopardize anonymity of the participant. If you become aware that payments to an individual will exceed the annual \$600 limit, notify the Office for Research.

Payment with Pre-Paid Debit Cards:

The fastest and most secure way to pay research participants is to use pre-paid debit cards obtained through NYU's Accounts Payable Office. Cards are available in any denomination from \$25 to \$500 and more than one denomination can be ordered at a time. You should plan for cards to be issued and reconciled on a bi-weekly basis and determine the number and dollar value of the cards that will be needed accordingly. If the volume of cards requested will vary throughout the project, estimate the amount needed for the most immediate two-week period as accurately as possible. Generally, the total two-week request should not exceed \$1000.

To request pre-paid debit cards contact silver.ofr@nyu.edu and indicate project/grant title, an account custodian (PI or Project Director), number of cards and denominations. The SSSW Office for Research will work with Accounts Payable to deliver your cards within 7 business days of your request.

Payments with Cash:

While payments can also be made to participants in cash, this should only be necessary when planned payments are in denominations less than \$25 or payments need to be made in foreign currencies. Cash can also be used to purchase merchandise cards, money orders and allowable "goods." To make cash payments to participants the PI will need to establish a Research Petty Cash Fund. These funds are a loan from the general fund of the University that must be properly safeguarded and returned when the petty cash fund is no longer being used. Generally, the maximum amount of cash you are allowed to hold in a petty cash fund is \$500. Requests for higher limits will be considered on a case-by-case basis.

The SSSW Office for Research maintains a Petty Cash Fund for payments to Human Subjects that can accommodate the demands of smaller projects (e.g., \$150 per week). To request cash from the OFR or to

establish a separate Research Petty Cash Fund contact silver.ofr@nyu.edu and indicate project/grant title, an account custodian (PI Project Director), amount of request and denominations.

MetroCards:

MTA MetroCards for both participant and research study personnel travel can be ordered directly through NYU's Ticket Central Office. If you have a project "chartfield" and have budgeted for research travel in your proposal, you can download the MetroCard order form [here](#) and complete the face page and the "department transfer" section of the "payment information" page. If you need guidance on ordering MetroCards, the Office for Research can place an order for you. Please contact silver.ofr@nyu.edu and indicate project/grant title, \$ amount and quantity of cards requested.