



## **Department Responsibility - Keeping Records of Research Subject Payments**

Research subject payments to an individual are tax reportable if they total \$600 or more annually. The Custodian and the Institutional Review Board (IRB) should consider whether it is appropriate to include in the consent form a statement that the University is required to report subject payments of \$600 or more as miscellaneous income to the IRS. The Custodian of the funds (i.e. Field Advance, Revolving Fund, Tango cards, ProCard, gift cards) is responsible for gathering and reporting those payments to the Tax Office for purposes of 1099-MISC by the end of the first week in January, immediately following the calendar year of payment.

When ready to submit the Payee information to the **Tax Office**, the record must include:

- Full Legal Name
- Social Security Number
- Permanent Address (Include City, State and Zip Code)
- Amount given to Subject
- Payment Reference Numbers and Payment Dates
- Brief description of the type of payment
- Subject's signature showing receipt of the payment if paid in cash
- Name, Phone and Department Name of person preparing the report

**This information should be kept secured and confidential in your Department files, and may be reviewed by state or internal auditors.**

Note: Because the information contains sensitive material, it must be transmitted to the Tax Office in an Excel spreadsheet saved on a flash drive and delivered to the **Tax Office** in person at 4300 Roosevelt Way NE, Procurement Services, 3<sup>rd</sup> Floor, Seattle, Washington 98195.