

Department Responsibility - Research Subject Payments

The following are general guidelines to consider when initiating payments to a Research Subject, this list is **not** exhaustive:

- All payment information of research subjects, no matter the amount, must be retained in a secured and confidential manner by the department for internal and external audit.
- To ensure that all appropriate payments are reported to the IRS, the department will forward the information for payments or combined payments to an individual that total \$200 or more annually to the UW Tax Office by the end of the calendar year. Should the aggregate total of all 1099 reportable University of Washington payments to an individual reach \$600 or more annually, the University will generate and mail a 1099-MISC form to the individual per IRS requirement.
- 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 research subject payments of \$600 or more as miscellaneous income to the IRS.
- The Departmental Custodian of the funds is responsible for gathering and reporting those payments to the UW Tax Office for purposes of 1099-MISC reporting by the end of the calendar year.
- If your research study includes UW employees and/or students, payment information should be included with other payees to the UW Tax Office at the end of the calendar year. The same threshold of \$200 applies.

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

- Full Legal Name
- Social Security Number (SSN) / Tax Identification Number (TIN)
- Permanent Address (Include City, State and Zip Code) – should not be a P.O. Box
- Amount given to the Research Subject
- Payment Reference Numbers and Payment Dates
- Brief description of the type of payment
- Research Subject's signature showing receipt of the payment, if paid in cash
- Name of person preparing the report, Phone and Department Name

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