



Payments to individuals who participate in authorized ASU research as human subjects or research incentives are typically \$100 or less. Such payments may be in the form of a check, cash, cash equivalent or non-cash incentive. Subject pay can be disbursed from a sponsored cash advance for large studies or when confidentiality is part of the [human subject protocol](#) approved for the research.

Cumulative payments to an individual from all research projects of \$600 or more in a calendar year will result in tax information reporting by the Financial Services Tax Unit to the IRS via issuance of Form 1099-MISC. The department conducting the research is responsible for determining when the \$600 threshold is reached. The department must provide the Financial Services Tax Unit with all necessary documentation required for proper tax reporting of human subject payments to the IRS. [See FIN 421-05: Human Subject Payments](#) for further information.

Payments to ASU employees generally must be handled through the payroll process for tax withholding and reporting purposes. However, when ASU employees participate as subjects in a research project unrelated to their employment, subject pay treatment is permitted.

**To be completed by subject:**

Subject name: \_\_\_\_\_

Mailing address for payment: \_\_\_\_\_

Are you considered a resident for U.S. tax purposes? Yes  No

Participation in study dates: \_\_\_\_\_

Subject pay dollar amount: \_\_\_\_\_

Subject signature: \_\_\_\_\_

Expense reimbursement: Specify all expenses. No receipt is needed for an individual expense under \$50.

For any individual expense over \$50, please attach the original receipt.

\$ \_\_\_\_\_

**To be completed by ASU:**

Principal investigator name: \_\_\_\_\_

Principle investigator signature: \_\_\_\_\_

Interviewer name, if different from PI: \_\_\_\_\_

Interviewer signature, if different from PI: \_\_\_\_\_

Study name: \_\_\_\_\_ Account: \_\_\_\_\_