Appendix A: Standard Human Subject Payments Policy Decision Tree

How much is the individual subject payment?

If payment amount is $100 or less
(Scenario A)

How do you want to pay your subject?

Pay by:
* Cash
* Bank Gift Card
* Other Gift Card/certificate
* In-kind items (books, DVDs, etc)

Collect:
Full legal name only
Complete Subject Payment Form -- Section I only

Pay by check

For US citizens, permanent residents or resident aliens:
(Scenario B)

Must pay by check

Collect:
* Full legal name
* SSN/ITIN (or HUID)
* Permanent address
* Mailing address (if different)
* FNIF (if Foreign National)

Complete Subject Payment Form -- Section II only

If payment amount is over $100:

What is the tax status of your subject?

For foreign nationals:

Where is the study taking place?

Study inside US:
(Scenario C)

Must pay by check

Collect:
* Full legal name
* SSN/ITIN (or HUID)
* Permanent address
* Mailing address (if different)
* FNIF

Complete Subject Payment Form -- Section II only

Study outside US:
(Scenario D)

Pay by:
* Cash
* Bank Gift Card
* Other Gift Card/certificate
* In-kind items (books, DVDs, etc)

Collect:
* Full legal name
* SSN/ITIN (or HUID)
* Permanent address
* Mailing address (if different)
* FNIF

Complete Subject Payment Form -- Section III only

How do you want to pay your subject?

Pay by check

Collect:
* Full legal name
* SSN/ITIN (or HUID)
* Permanent address
* Mailing address (if different)
* FNIF

Complete Subject Payment Form -- Section II only

Please note, this decision tree makes the following assumptions:

1. Human subjects who are HU employees whose study participation is similar to their HU job must receive their study compensation as Additional Compensation paid via HU payroll.
2. If a study participant can reasonably expect to receive over $600 in a calendar year (e.g., will receive monthly $80 payments for a study that lasts all year), the participant must be paid via check.
3. Foreign nationals must be authorized by their sponsoring agency to receive compensation from Harvard PRIOR to participating in and receiving compensation for a study.
4. This decision tree is intended to supplement -- not replace -- the Human Subject Payments policy. Users are strongly encouraged to familiarize themselves with the full policy.
5. Social security numbers are high-risk confidential information. Researchers should not store SSNs, but should work with their business office to arrange prompt, secure handoff. See: http://www.security.harvard.edu/enterprise-security-policy
6. A Harvard PI/Researcher must be aware of and fulfill any tax reporting obligations of the country in which a study is conducted. Contact Tax Reporting in the Office of the Controller with questions.
7. Payment documentation must be retained 10 years for IRS purposes; sponsored research retention requirements may be longer.