



Human Subjects – PI Guide

Most research projects do not require the collection of High Risk Confidential Information (HRCI), such as social security numbers, from human subjects. However, when paying an individual by check Harvard requires certain HRCI information for tax purposes. Because this information is high-risk and protected by law, all Harvard personnel must follow certain safeguards when collecting and storing this data. While PIs or researchers may collect this data via paper-based forms, completed forms should not be kept on file with the PI, but instead transferred securely to the department processing the payment. Additional information may be found on the [Human Subjects Job Aid](#) and the [Human Subject Payments Policy](#).

PI/Researcher Responsibilities	Department/Finance Office Responsibilities
<ul style="list-style-type: none"> PI has submitted and received approval from the Committee on the Use of Human Subjects Institutional Review Board (CUHS) or Longwood Medical Area's Office of Human Research Administration (OHRA) via the Electronic Submission Tracking and Reporting (ESTR) System. If the subject is to be paid by check (which is required if the payment is over \$100), collect all required documentation listed below and keep in a secure area (e.g., locked file cabinet in a locked office) before handing over to department/finance office responsible for processing the payment. <ul style="list-style-type: none"> Never collect or store this information electronically There should be strict access control to completed forms Unless this high-risk confidential information is an integral part of the research, PI does not need to keep copies of this information. If paying <=\$100, the PI must keep the information found in Appendix B of the Human Subject Policy. This information acts as proof of payment and must include the location of study, date of payment, compensation amount, name of study and individual disbursing the funds. Collection of the subject's full legal name is a best practice. 	<ul style="list-style-type: none"> Keep any required documentation (W-9, Foreign National Vendor Request form) in a secure area (e.g., locked file cabinet in a locked office) before setting up as a vendor. <ul style="list-style-type: none"> Never collect or store this information electronically There should be strict access control to completed forms Once individual is active as a vendor, the W-9, Foreign National Vendor Request Form, or any VISA information should be shredded. Central Procurement is the office of record for the W-9 or required VISA information received by the Non-Resident Alien Tax Compliance Office. Invoices cannot contain any confidential data. Use a payment in lieu of invoice form if no invoice template exists. Use object code 8273 for any payments.

Payments by Check	
Vendor Type	Information Required
Individual – Foreign National See: Financial Administrator's Job Aid Foreign Individual Request Form Glacier Job Aid for Foreign National/Nonresident Aliens	<ul style="list-style-type: none"> Name Remit-to address and permanent legal foreign address (if different than remit to address) If individual is entering the U.S., must know VISA type or select NA – Not Available. If individual is not entering the U.S., select NE – No Entry. SSN or ITIN (if none, enter N/A) (do not request via email) Foreign Tax ID required for tax treaty eligibility (if applicable) for certain types of income. Date of Birth (preferred not required) Harvard ID (if available) Email Address <p>An email address is required. The individual will receive an email from support@online-tax.net and must complete information in GLACIER, an online tax system. The payee must submit completed GLACIER forms and documentation to the Nonresident Alien Tax Compliance Office before a payment can be processed.</p>
Individual – US Citizen or Permanent Resident See: Financial Administrator's Job Aid W-9 Form	<ul style="list-style-type: none"> Name Remit-to address and permanent legal address (if different than remit to address) Social Security Number (do not request via email) Completed W-9 form with Vendor Request ID (Except as noted below) <p>W-9 forms are not required for enrolled Harvard students</p>



Job Aid - Human Subject Payments

Review the [Human Subjects Policy, Appendix A](#), and the below table.

U.S.-Based Study		
Pay by	Value \$100 or less	Value over \$100
<ul style="list-style-type: none"> Bank or Other Gift Card Cash Gifts In-Kind Items <p>See: Human Subjects PI Guide Appendix B</p>	<ul style="list-style-type: none"> Signed receipt or acknowledgment of payment log (see Appendix B). Keep on file with PI/Office. Best Practice: Collect full legal name at time of payment (see Appendix B) and keep on file with PI/Office. 	
<ul style="list-style-type: none"> Check <p>See: Financial Administrator's Job Aid Appendix B Glacier Job Aid for Foreign National/Nonresident Aliens</p>	<ul style="list-style-type: none"> Financial Paperwork: (Send to department processing the payment) U.S. Citizen - W-9 Foreign National - Foreign Individual Vendor Request Form Payment in Lieu of Invoice or Other Invoice 	<ul style="list-style-type: none"> Financial Paperwork: (Send to department processing the payment) U.S. Citizen - W-9 Foreign National - Foreign Individual Vendor Request Form Payment in Lieu of Invoice or Other Invoice
Foreign-Based Study – U.S. Tax Resident		
Pay by	Value \$100 or less	Value over \$100
<ul style="list-style-type: none"> Bank or Other Gift Card Cash Gifts In-Kind Items <p>See: Human Subjects PI Guide Appendix B</p>	<ul style="list-style-type: none"> Signed receipt or acknowledgment of payment log (see Appendix B). Keep on file with PI/Office. Best Practice: Collect full legal name at time of payment (see Appendix B) and keep on file with PI/Office. 	
<ul style="list-style-type: none"> Check <p>Go to: Financial Administrator's Job Aid Appendix B Glacier Job Aid for Foreign National/Nonresident Aliens</p>	<ul style="list-style-type: none"> Financial Paperwork: (Send to department processing the payment) U.S. Citizen - W-9 Payment in lieu of invoice form or other Invoice 	<ul style="list-style-type: none"> Financial Paperwork: (Send to department processing the payment) U.S. Citizen - W-9 Payment in lieu of invoice form or other Invoice
Foreign-Based Study – Foreign National		
Pay by	Value \$100 or less	Value over \$100
<ul style="list-style-type: none"> Bank or Other Gift Card Cash Gifts In-Kind Items <p>See: Human Subjects PI Guide Appendix B</p>	<ul style="list-style-type: none"> Signed receipt or acknowledgment of payment log (see Appendix B). Keep on file with PI/Office. Best Practice: Collect full legal name at time of payment (see Appendix B) and keep on file with PI/Office. 	<p>Signed receipt or acknowledgment of payment log (see Appendix B). Keep on file with PI/Office.</p> <ul style="list-style-type: none"> Best Practice: Collect full legal name at time of payment (see Appendix B) and keep on file with PI/Office.
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