Participant Payment Fact Sheet

The consent form describes how much money you will receive for participating in this research study at the University of Pittsburgh (Pitt) or at the University of Pittsburgh Medical Center (UPMC). If you leave the study early, you will receive an appropriate amount based on your extent of participation. Some studies may also provide reimbursement for certain expenses (most frequently, parking). If applicable, that will also be described to you in the consent form.

What Information Is Needed?

The Internal Revenue Service (IRS) considers payments to research subjects as taxable income. When the total amount paid to you by any single Institution for participating in one or more studies exceeds $600 in a single year (January to December), the Institution is required, by law, to report that information to the IRS. If that information is reported to the IRS, you will receive a 1099 form from Pitt and/or from UPMC in January of the following year that indicates how much was reported to the IRS. Pitt and UPMC are considered to be two separate Institutions, and so if the amount is less than $600 in a single year from Pitt or from UPMC, no information will be reported by that Institution to the IRS. If you receive a reimbursement for certain expenses (like parking), that amount is not taxable.

Tracking participant payments for each research subject and preparing a 1099 form if payments exceed $600 requires the Institution to obtain your social security number (SSN), full name, and mailing address. Your SSN will be entered electronically into a highly secure computer system that will be available only to those individuals within Pitt/UPMC who must see this information in order to issue payment to you. It will be used for no purpose other than to track payments during a given year. Members of the research team will not keep this information in their research files. If you return to Pitt/UPMC to participate in subsequent studies, only the last 4 digits of your number will appear on the computer screen, along with your name. This process ensures that Pitt/UPMC is following all of the current federal tax regulations, as well as current best practices to protect the security of your SSN.

Individuals who do not provide a SSN and a mailing address may still participate in the research, but the IRS requires that 28% of the payment be sent by the Institution to the IRS for ‘backup withholding;’ thus, you would receive only 72% of the expected payment. When this backup withholding occurs, the Institution is required to issue a 1099 form regardless of the amount of compensation earned during the year.

How Will the Payment be Made?

Pitt and UPMC have adopted the ‘WePay’ card system to make these payments. When you complete your study participation, members of the research team will “load” the appropriate payment amount onto a MasterCard® stored value card. Along with this card you will receive a receipt indicating the value of this card, as well as a Personal Identification Number (PIN) for use with this card. Keep this PIN secret. You may need it to access funds on the card. This card is valuable – treat it like cash.

More detailed information about how to use this card can be found in the brochure that comes with the card.

For additional questions about payments associated with this specific research study, please call the investigator listed on the first page of the consent form.