

StudySubjects

Know Before You Start:

Study subject payments are made to individuals for participation in research projects.

All submissions must be HIPAA compliant. The name and address of the study participant will be reflected on the disbursement form or supporting documents, but Personally Identifiable Information (PII) must only be on the W-9/W-8BEN, which are encrypted for confidentiality. See [BU's HIPAA and Health Information Privacy Resources Site](#) for more.

Eligibility

Should be decided by department conducting the study.

Ways to Pay

- ✓ Request payment made to the appropriate recipient once you've reviewed the criteria below.
- ✓ Gift cards can be used as payment to study subject. Purchase gift cards via the gift card catalog in Ariba **Guided BUYing**.
- ☒ The BU Purchasing Card (PCard) cannot be used to procure this service.
- ☒ Out-of-pocket payment for this type of expense will not be reimbursed.

Payment Criteria for Study Subjects:

- Complete the [online disbursement form](#)
 - If payment is \$600 or greater, you must attach a [W-9](#) (U.S. citizen) to the disbursement form
- If recipient is a foreign national, the following are required in addition to the disbursement form:
 - Copy of Passport picture page
 - Copy of U.S. Visa picture page
 - [W-8BEN](#) with both foreign & local U.S. mailing addresses (must be digitally or hand-signed, not typed)
 - Copy of [I-94](#) History or [ESTA](#)
 - [Foreign National Information Form \(FINE\)](#)
- Subject payment upload is available at the discretion of the Director of Accounts Payable.
- All subject payments sent to APupload@bu.edu must be submitted securely via **Datamotion**.
 - If you don't have Datamotion, please contact ithelp@bu.edu.
 - [SecureMail by Datamotion](#) is for use by BU faculty and administrators who must ensure specific messages are sent with the highest level of encryption.
- Please submit requests to APupload@bu.edu for more information.

NOTE:

Do not include Personally Identifiable Information (PII) in the disbursement form's invoice slot.

PII must only be included in the W-9/W-8BEN, which are encrypted. See [BU's HIPAA site](#) for more.

Tax Withholdings and Reporting

All study subject payments to U.S. citizens and resident aliens are reportable via a 1099-MISC. BU will issue a 1099-MISC to any individual who is 1099 reportable if they receive \$600 or greater in a calendar year.

All study subject payments to foreign nationals will be taxed at a 30% rate, unless exempted by a tax treaty, and if they do not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

Study subject payments made to foreign nationals who did not enter the U.S. must provide document stating the service performed outside the U.S.

Key Reminders:

- Attach all required supporting documentation to disbursement form.
- Provide a signed and dated [W-9](#) or [W-8BEN](#) when appropriate.
- Submit all pertinent Visa and immigration documentation associated with payments made to foreign nationals.
- Ensure all travel documentation (i.e., passport, Visa, etc.) is up to date. Do not submit expired documentation.