

Eligible Recipients – Study Subject Payments

Study subject payments are made to individuals for participation in research projects. **Recipient eligibility is determined by the department conducting the study.**

Submissions must be **HIPAA-compliant**. The study subject's name and address will be on the disbursement form and 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.

Criteria to pay Study Subjects

- Complete the [online disbursement form](#) and **attach all required documents in a single, merged file**.
- If payment is \$600 or greater, a [W-9](#) (US citizen) must be attached to the disbursement form.
- If recipient is a foreign national, include the following with the disbursement form:
 - Copy of Passport picture page
 - Copy of US Visa picture page
 - Copy of [I-94](#) History or [ESTA](#)
 - [W-8BEN](#) with both foreign & local U.S. mailing addresses (must be digitally or hand-signed, not typed)
 - [Foreign National Information Form \(FNIF\)](#)
- Subject payment upload is available at the discretion of the Director of Payment Services.
- 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.

Allowable and **restricted** payment methods:

- ✓ Gift cards can be used as payment to study subject and must be purchased via the gift card catalog in **Guided BUying**.
- ☒ The **BU OneCard** cannot be used to procure this service.
- ☒ Reimbursements are not permitted for out-of-pocket payment for this expense.

PII Guidelines:

- 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, as they are encrypted. See [BU's HIPAA site](#) for more.

Tax Withholdings and Reporting

All study subject payments made to US citizens and resident aliens via Payment Services are reportable via a 1099-MISC form. BU will issue a 1099-MISC to individuals who are 1099-reportable if they receive \$2,000 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 US must provide document stating the service performed outside the US.

Key Reminders:

- Merge all required supporting documentation into one file and attach to the disbursement form.
- Provide a signed and dated [W-9](#) or [W-8BEN](#) when appropriate.
- Submit all pertinent Visa and immigration documents for payments to foreign nationals.
- Ensure all travel documentation (e.g., passport, Visa) is up to date. Do not submit expired documentation.