

Columbia University Finance Training

Job Aid: Human Subject Payment Methods

This job aid contains the Human Subject Payment Matrix which details the five methods available to pay human subjects for their research participation.

| Human Subject Study Payment Matrix | | | | |
|------------------------------------|--|---|--|---|
| | PayCard | TruCentive Digital Payment | Direct Payment | Petty Cash |
| Description | The PayCard Program is designated to compensate and/or reimburse clinical trial participants via a prepaid Visa debit card. | CUIMC RESEARCHERS ONLY Digital compensation via TruCentive. TruCentive is a third-party service that makes available merchant-specific gift cards redeemable by study participants at select retailers such as Target, Walmart, or Amazon. Other options include VISA, AMEX, VENMO, PAYPAL, DIRECT DEPOSIT AND DEPOSIT TO DEBIT OPTIONS | This is only to be utilized when making a payment to study recipients over \$599. The IRS requires a W-9 or W-8 form on file if their payments total \$600 or more in a calendar year. | This option should only be used if any of the other options are not viable. |
| When to use this method | The Rewards Card is ideal for making large, one-time payments under \$600 to participants who wish to maintain their anonymity and not provide any personal information. The Focus Blue PayCard is especially ideal for paying recurring study participants. | TruCentive is a good payment method for infrequent or one-time-only study participants from whom you do not collect personally identifiable information. Payments of \$600 or more require U.S. taxpayer ID number and other personal information. You are encouraged to choose this method when making payments to participants in small dollar amounts, such as \$25. | To compensate and/or reimburse clinical trial participants via payment made as check or ACH direct deposit. | This payment method can be used when the other preferred options are not feasible due to technology challenges or cultural norms of the subjects and adequate justification is provided in the IRB submission |
| Requirements | Department Administrator & Custodian must be assigned role to order card inventory and request card funding. Contact: paycardteam@columbia.edu for detailed instructions. | Program funding confirmation and updated consent form indicating TruCentive as payment option. | Recipients must have a valid vendor record established via PaymentWorks. Refer to the Vendor Management Homepage If study participants refuse to provide personally identifiable information, including a social security number, they cannot be paid \$599 or more in a calendar year. | There are restrictions and procedures around opening, replenishing and closing the funds. Administrators in the CU Human Research Protection Office (HRPO) will notify the CUIMC Controller's Office so they can assist with set up of the petty cash account. Multi-part receipt forms are available in the HRPO office and are expected to be used for all cash compensation to research participants. Refer to the Petty Cash Policy for further details. |
| Submission Process | Inquiry submitted via Service Request through Service Now and Funding of PayCards via a Voucher in the CU Marketplace PayCard for Human Subjects Studies Homepage | Submit a request to cumcinternalcontrols@cumc.columbia.edu for a demo and account setup instructions. | Submit a Voucher in the CU Marketplace | Apply for the Petty Cash Custodian role via a Financial Systems Security Application (FSSA) in ServiceNow. |
| Contact for Support | Refer to: The PayCard for Human Subjects Studies Homepage Contact: paycardteam@columbia.edu | Contact: Raquel Marin Deputy Controller, CUIMC Office of the Controller rm2698@cumc.columbia.edu | Contact: Finance Service Center (212)854-2122 Open an incident to be assigned to Accounts Payable. | Contact: The Petty Cash Team pettycash@columbia.edu |