

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	Single-Pay Voucher	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	The Single-Pay Voucher is submitted in ARC with a supporting Check Request Form for 1-time payments to individuals under \$600 (in a calendar year) for their participation in human subject studies. PaymentWorks onboarding is not required if the recipient meets requirements.	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.	This method can be used to compensate U.S. citizens or legal residents with a valid U.S. tax identification for a 1-time payment without having to establish the recipient as a vendor in PaymentWorks..	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.	U.S. citizens or legal residents only. You must submit a W-9. Foreign recipients must be paid using another Human Subject Study Payment method and have a valid vendor record established via PaymentWorks. Refer to the Vendor Management Homepage You must have the Single-Pay Voucher role in ARC in order to submit the voucher. Do not use this payment method for recurring participants. This method should not be used for reimbursing out-of-pocket expenses.	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 ARC with a Check Request form. Details and links found on the PayCard for Human Subjects Studies Homepage	Submit a request to cumcinternalcontrols@cumc.columbia.edu for a demo and account setup instructions.	Apply for the Clinical Trial Voucher Single-Pay role via a Financial Systems Security Application (FSSA) in ServiceNow. Submit a Single-Pay Voucher in ARC with a Check Request Form. Refer to the Single-Pay Voucher Job Aid .	Submit a Check Request Voucher in ARC with a Check Request Form	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: Finance Service Center (212)854-2122 Open an incident to be assigned to Accounts Payable.	Contact: The Petty Cash Team pettycash@columbia.edu