Payments to Research Subjects

I. PURPOSE: To define the policy and procedures for paying research subjects participating in PAVIR administered VA approved research.

II. POLICY: It is the policy of PAVIR that subjects participating in PAVIR administered VA approved research activities will be paid in a timely manner. Payment will be made in accordance with a valid informed consent document. Subject payments are taxable income. PAVIR is required to report payments totaling $600 or more in a calendar year and will issue IRS Form 1099-NEC to qualifying payees.

The preferred method for making payments to research subjects is via a debit card. PAVIR has engaged a third party, Greenphire, to utilize their ClinCard system for this purpose. Study teams can register their study via PAVIR and set up payments and cards for the subjects in their trials.

III. PROCEDURES: Payments to subjects may be made in three ways: via debit card, PAVIR check mailed to the subject, or PAVIR check given to the Principal Investigator/designee for delivery to the subject. Under very unusual circumstances and with proper documentation it is also possible that PAVIR may provide funds to staff who pay the subjects in cash.

1. Payment to Subject by debit card
    1. Contact your assigned Contract & Grant Analyst (CGA) to be registered in the system. Once registered, the physical cards can be picked up from the PAVIR Payables team. By default, the cards have no value loaded on them. Study staff will be granted accounts within PAVIR's ClinCard portal. Staff can then load value onto the card in two ways.
        1. The first is to update the card when a subject completes a milestone. PAVIR office staff will build the schedule of payments when registering the study, thus automating the payment amounts associated with a milestone.
        2. The second method, used when scheduled visits do not apply, is to load the card via a manual process on the ClinCard website. The assigned PAVIR CGA must approve any manual payments, so please allow a full business day for processing. Unless necessary, manual payments should not be used as the primary method of payment.
2. Payment to Subject by Check
    1. A completed Request for Subject Payment must be submitted to Accounts Payable.
    2. PAVIR will review the request to assure the following:
        1. Payment requested matches the payment defined on the consent form;
        2. The appropriate PAVIR account is being charged.
    3. A check will be issued and mailed to the address indicated on the Request for Subject Payment or will be given to the Principal Investigator or designee for delivery to the subject.
3. Payment to Subject in Cash
    1. If a project requires the payment of small sums on a recurring basis, e.g., $5 for every clinic visit completed, PAVIR will consider requests for advances of cash. In these cases, a log of payments to subjects must be kept.
    2. The subject must sign a study specific Subject Payment Log indicating the date of participation and amount paid.
    3. The log must be made available to PAVIR Administration on a periodic basis for audit.
4. Preparation of IRS Form 1099-NEC
    1. In January of every year PAVIR will prepare these forms for every person receiving taxable payments from PAVIR totaling $600 or more in the previous calendar year.
    2. The forms will be mailed to the address provided on the payment request unless PAVIR has been notified of an address change.