

**LOUIS STOKES CLEVELAND VA MEDICAL CENTER**  
**Medical Research Service**  
**Standard Operating Policy and Procedure (SOP)**

**Effective Date:** October 1, 2015

**SOP Title:** Reimbursing Human Subject Volunteers with Research Foundation Administered Funds

**SOP Number:** HSP-008B

**SOP Version:** .02

1. **PURPOSE:** To establish a procedure for reimbursement to research subjects.
2. **POLICY:** Reimbursement of subjects must be a part of the Institutional Review Board (IRB) approved protocol and included in the IRB-approved informed consent form and R&D-approved budget.

**3. DEFINITIONS:**

- a. **Subject Reimbursement Form:** is used to track subject visits and to generate payments by check.
- b. **Purchase Request Form:** is used to initiate purchase of non-cash reimbursement (ex., gift cards).
- c. **Gift Cards Record:** is used to track subject visits to corresponding gift card distribution.

**4. RESPONSIBILITIES:** List responsibilities of individuals

- a. The Principal Investigator (PI) will assure that approval has been granted prior to initiating subject participation payments.
- b. The PI or designee will maintain a record of subject payments and assure adequate money is allotted to cover these payments.
- c. The PI or designee will maintain a Gift Cards Record and provide the complete record to the Research Foundation upon request.
- d. The Executive Director or designee will authorize payment based on Subject Reimbursement forms.
- e. The Executive Director or designee will authorize purchase of gift cards based on Purchase Request forms.

## **5. PROCEDURE:**

a. The amount, method and frequency of human subject volunteer payments are authorized by the IRB.

b. The subject can be reimbursed by requesting a check or gift card.

(1) CHECK: to receive a check, the study PI or designee should submit the Subject Reimbursement Form to the Research Foundation staff. Check payments are mailed directly to subjects.

(2) GIFT CARD: to receive gifts cards, the study PI or designee(s) will be asked to submit the Purchase Request Forms to Research Foundation staff. Gift Cards will be delivered to the study PI/designee along with the Gift Card form. The Gift Card form is a receipt and study PIs and/or designees are required to make an accounting of gift cards distributed at project's end.

c. Volunteer subjects who receive \$600.00 or more, as cash or gift card(s) in one calendar year will receive an IRS Form 1099 MISC and the total will be reported by January 30 of the following year to the IRS.

d. Subject Reimbursement, Purchase Request, and Gift Card forms become part of the Research Foundation's financial records and will be retained for accounting purposes according to the organization's records retention schedule.

**6. REFERENCE:** Cleveland VA Medical Research and Education Foundation Policy and Procedure Manual

**7. RECESSION:** October 1, 2018

**8. FOLLOW-UP RESPONSIBILITY:** Administrative Officer/Research