Institute for Collaborative Biotechnologies

Human Subjects Financial Policies & Procedures

It is your responsibility to read and comply with the following policies and procedures, and to make sure that all researchers involved with your project comply. If you fail to do so, it is possible that you may not be reimbursed for human subjects’ payments, you may be required to partially or fully repay a cash advance, or you may be barred from receiving cash advances in the future. This form includes pertinent information, but is not an exhaustive list of policies.

When turning in forms and receipts, please check to make sure you have included all of the necessary information. Incomplete forms or missing documentation will delay processing of paperwork and increase your waiting time for reimbursements and advances.

Cash Advances

To receive a cash advance:

The PI on the grant or account/payee must completely fill out the ICB Human Subjects Payment Cash Advance form with the following information:

- The name and address of the payee who will receive the cash advance
  - If the payee has direct deposit set up with the University, they can receive the advance through direct deposit. If not, please include the payee’s current mailing address
- The grant/ account along with the project code from which the cash advance will be paid
- The cash advance amount
- The valid protocol number for the study you are using the advance money for
- The approximate end date. Please include the date you will finish running experiments and/or when you think you will use all of the advance money you requested
  - The end date can be an estimate
  - You must close out a cash advance within 10 days of either running the last experiment or using all of the cash advance money
- Effective July 2011, no cash advances will be given to undergraduates or to visiting researchers who are not on the PI’s payroll. The PI must request the cash advance and retain responsibility for it.

Receipts: If you are paying a human subject, they must fill out a human subjects payment receipt. If they do not include their social security number on the receipt, they cannot be paid. If you turn in a receipt without a social security number, you will not be reimbursed for it. If you received a cash advance, you will need to turn in a check payable to UC Regents to make up the difference.

- This is an IRS Federal regulation, not a department regulation. The Federal Government considers humans subjects payments to be taxable income
- It is not necessary to collect social security numbers if you are compensating participants with gift certificates. Gift certificates are not considered to be taxable income.

Cash Advance Closeouts: Cash advances must be closed-out within 10 days of completing a study or of using up the cash advance funds, whichever comes first.

- Turn in all human subjects payment receipts with valid social security numbers
  - Make sure that all receipts are filled out completely. If a participant receipt is lost, you cannot be reimbursed for it
  - If a receipt does not have a valid social security number, you will not be reimbursed for that receipt
  - Make sure the PI on the grant/account has signed at least one of the receipts and included the valid study protocol number.
You cannot receive a new cash advance until you have turned in the necessary paperwork to close out an active cash advance. A payee cannot have more than one open cash advance at a time.

- If the valid human subjects payment receipts do not equal the total amount of the cash advance, it is the payee’s responsibility to turn in a check for the remaining balance payable to the UC Regents. Cash will not be accepted.

**Study Protocol Number:** A valid study protocol number (also called an IRB Approval Code) must be included on all reimbursement and cash advance forms. It must be an active protocol number. You cannot run a study/experiment unless it has been reviewed and approved by the Human Subjects Committee on campus. If you do not have a valid protocol number, your study will not be activated on Sona.

### Reimbursements

To receive a reimbursement for Human Subjects payments:

- Fill out a *Human Subjects Payments Reimbursement* form
  - The PI on the grant/account and the payee must both sign this form
- **Turn in all receipts with valid social security numbers and all the information completed on the form.**
  - It is your responsibility to make sure that each participant fills out a human subjects payment receipt completely. If a social security number is not recorded, you cannot be reimbursed for paying that participant. The federal government considers human subjects payments to be taxable income and participants must provide their social security number in order to be paid
  - It is the PI’s responsibility to make sure that everyone who runs experiments for the study collects the human subjects payment receipts
- If you use gift cards as human subjects payments, you do not need to collect social security numbers because they are not considered to be taxable income
- The PI on the grant/account must sign at least one human subject payment receipt and include the valid protocol number for the study on that receipt for both reimbursements and cash advances
- Please turn in all paperwork within **10 days** of completing the experiment