

Overview:

Depending on the nature of the project, researchers may sometimes pay study subjects with cash or cash equivalents such as gift cards. Payments to non-resident aliens (NRAs) or USF employees must be reported to UCO Payroll Department.

- For more information on payments to NRA's you can email [UCO Payroll Processing@usf.edu](mailto:UCO_Payroll_Processing@usf.edu)
- For more information regarding Payments to Individuals, please refer to UCO's Tax Advisory Webpage: <http://usfweb2.usf.edu/uco/taxadvisory/> #10, Payments to Human Subjects, etc.

Data Collection Procedure for Research Department:

Regardless of dollar amount, when the payment is made to the individual, first determine the working relationship between that employee and the University.

If the research study subject is an employee, please submit the following form completed and approved to the payroll department: Study Subject Payments to Employees Reporting Form.

This information should be completed and submitted as often as necessary, as some of these payments may be taxable. Payments made in one calendar year will be subject to tax in that same calendar year.

If the study subject is not a University employee, please follow the 1099 reporting procedures to report the payments to UCO Payment Services.

Procedure for Sending Report to Payroll:

E-mail copy of the report to [UCO Payroll Processing@usf.edu](mailto:UCO_Payroll_Processing@usf.edu), for all payments made.

Whether cash payment is made in a single study subject payment, or as cumulative expected study payments to any current USF employee, the dollar amount of this compensation must be reported to the USF Payroll Department as the employee will be taxed on this dollar amount at the end of the year on their W-2.

If the payee is a non resident alien that is not employed by USF, please contact Payroll as these require special consideration. See reference to Payments to Foreign Vendors under the UCO Tax Advisory Page - <http://usfweb2.usf.edu/uco/taxadvisory/>

When completed, please either fax this form to (813) 974-5084 or email to UCO_Payroll_Processing@usf.edu

Requesting Department

Requestor:

Department:

Telephone: Email:

Total Dollar Amount Paid in Cash to Employee:

Date Paid:

Employee Information

Last Name: First Name:

GEMS Employee ID #: Campus/Department:

Work Phone #: Email:

Prepared by: Date:

Approved by: Date:

Approver's Signature: _____