School of Communication

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**Human Subject Payments Cash Advance Procedures**

**(Please note, these procedures apply to internal School funds. OSP procedures are followed for external grants and will generally take significantly longer to process.)**

**Step 1**

Enter pre-approval request on the School’s website (comm.osu.edu, About Us, Internal Resources, Human Subject Payments Preapproval). Attach IRB exemption or approval for study.

**Step 2**

1. The Fiscal Associate reviews the pre-approval, creates an eRequest and submits it to the Administrative Manager for approval. If insufficient information is submitted, additional details will be requested and could delay processing.
2. Once the eRequest is approved, payment is electronically deposited to the bank account where the PI/researcher’s paycheck is deposited, generally within a week.
3. PI/researcher is responsible for converting funds to the form used for subject payments (e.g. cash, check or gift card). Subject payments must be kept in a secured location and the PI/researcher is responsible for the safety of these funds. Any funds not disbursed to human subjects must be returned.

**Step 3**

**In-person payments**

1. Human subjects must sign for payments they receive in person (cash, check, gift card). If payment is electronically disbursed, an itemized transaction list in lieu of signature is sufficient.
2. Use the Individual Signature Receipt (for confidentiality) or the Multiple Signature Receipt forms to record the payment information and signatures. \*The original signature sheets are kept by the PI/researcher for his/her supporting documentation.\*
3. Submit the highlighted columns from the Human Subject Payment Log spreadsheet to the Fiscal Associate. Include the following: subject ID#, amount and date paid. Record the parking validation# or gift card# if applicable. Names and signatures are maintained by the PI/researcher but are not collected by the School of Communication main office.

**Electronically disbursed payments**

Submit the following documentation to the Fiscal Associate for MTurk or TurkPrime surveys:

* MTurk or TurkPrime transaction history report (e.g. a CSV file) containing all the participant records for each preapproval and with totals calculated at the end of the report.
* Prepaid HITs email confirmation sent by MTurk or TurkPrime detailing transaction ID, date completed, amount and payment method.
* TurkPrime lab receipt (if applicable)

**Step 4**

Pre-approved requests are valid for 90 days after the initial approval. On or before the 90 day window, the PI/researcher should submit the human subject payment log to the Fiscal Associate. If there are unused funds after 90 days, they must be returned and a new preapproval submitted.

* **Unused funds must be returned via check made payable to The Ohio State University.**
* **Payment to the PI/researcher must only be used for human subject payments and nothing else.**

Payments in excess of $100/subject/calendar year (for non-resident aliens and all subjects paid from university funds), or in excess of $500/subject/calendar year (for U.S. citizens or residents paid from sponsored research funds) must be paid through the University or OSURF Accounts Payable units. For payments processed through Accounts Payable, research subjects are required to complete a Vendor Setup Form (IRS Substitute W9).