
	WORKSHEET: Payments			IRB #
	NUMBER	DATE	PAGE	Review Type:
	HRP-313	2/11/2026	1 of 2	Status:

The purpose of this worksheet is to provide support for the convened IRB or Designated Reviewers when evaluating payments to subjects or their legally authorized representatives. This worksheet is to be used. It does not have to be completed or retained.

1 Requirements for Payments (All must be “Yes” or “N/A”)

<input type="checkbox"/> Yes <input type="checkbox"/> No	All payments are described in the application, consent, or protocol including:		
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Amount	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Method	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	Timing of disbursement	
<input type="checkbox"/> Yes <input type="checkbox"/> No	All forms of compensation or reimbursements are offered to all study participants equally.		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Credit for payment accrues as the study progresses.		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Payment is not contingent upon completing the entire study. Any participant who withdraws from the study or is withdrawn from the study should receive payment for the portion of the study (e.g., visits) completed in a manner described at the time of enrollment and in the informed consent document.		
<input type="checkbox"/> Yes <input type="checkbox"/> No	The amount of payment and the proposed method and timing of disbursement is neither coercive nor presented undue influence.		
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Any amount paid for completion is reasonable and not so large as to unduly induce subjects to stay in the study when they would otherwise have withdrawn. (N/A if no completion bonus.)		
<input type="checkbox"/> Yes <input type="checkbox"/> No	All information concerning payment, including the amount and schedule of payments, is in the informed consent document and/or HIPAA Authorization.		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Corewell Health Investigators are not providing incentives in the form of a lottery or raffle		
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	If a sweepstakes is offered as a form of compensation or incentive, all potential participants recruited must be allowed to enter the sweepstakes for a chance to win the incentive whether or not they participate in the research. Sweepstakes cannot be limited to only those participants that agree to participate in the research.		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Compensation does not include a coupon good for a discount on the purchase price of the product once it has been approved.		
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<p>If participants will be compensated for their time and the amount totals \$2000 threshold, (with subsequent annual adjustments for inflation beginning in 2027) or more in a calendar year, there is a statement telling the participant that a W-9 will need to be completed in order to receive payment, and that the payment may be considered taxable income according to the IRS.</p> <p><i>*Note- If the study involves a rare disease, the taxable amount varies. The Ensuring Access to Clinical Trials Act of 2015 (S. 139/H.R. 209) (EACT) is a law which allows individuals who participate in rare disease clinical trials to receive up to \$2,000 of compensation, without those funds counting against their income eligibility for Medicaid and Social Security Income (SSI).</i></p>		
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<p>If participants will be reimbursed for items related to research participation (i.e. mileage, parking, hotels, food, etc.), the reimbursement is not taxable and it is not necessary to have W-9 language in the ICF.</p> <p><i>*Note- If the study includes a one-time compensation of \$100 or less, OR an exception is granted the W9 form is not required. Exceptions are typically requested during the study start-up process by submitting the Exception of W-9 Request Form. Approval from the Senior Director, Research Administration, Development & Billing Integrity, or their delegate, is required. Refer to SOP 309.</i></p>		
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	If identifiable information will be disclosed to Corewell Health’s preferred vendor for the purpose of establishing an account in order to provide a reloadable payment card (such as Greenphire ClinCard), the subject must first authorize this disclosure via a HIPAA authorization for		

	WORKSHEET: Payments			IRB #
	NUMBER	DATE	PAGE	Review Type:
	HRP-313	2/11/2026	2 of 2	Status:

	compensation/reimbursement purposes on the approved template. (see worksheet HRP-310 for required elements of authorization)
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<p>If the study involves children, and the payments will be issued from Corewell Health preferred vendor via a reloadable payment card (e.g., Greenphire ClinCard) only the parent/LAR of a minor participating in a research study can receive and be registered to the card. If payments are made via a non-bank gift card there are no concerns. See policy & SOP for payment types allowed.</p>