

Informed Consent Form Participant Payment Tip Sheet

RECOMMENDED, IRB APPROVED LANGUAGE

If the study is using ClinCard to pay participants then it is required to notify them of this payment method in the ICF Form. The recommended, IRB approved language is:

Payment for study visits will be made using a pre-paid debit card, called a ClinCard. It works like a bank debit card and you may use the card to purchase goods or services everywhere Debit MasterCard is accepted. You will be given a ClinCard at the beginning of the study. Each time you receive payment for participation in this study, the money will be added to the card, as outlined in the payment schedule above. Details of the debit card system are explained on an additional sheet.

ClinCard is administered by an outside company called Greenphire. Greenphire will be given your name, address, SSN and date of birth. They will use this information only as part of the payment system, and it will not be given or sold to any other company. Greenphire will not receive any information about your health status or the study that you are participating in. Bankcards can only be issued to an adult. If you are younger than 18 years, payments to you may be issued to your parent, in trust for you.

(Optional) Reimbursement for travel costs, such as lodging, cab fare, and meals, will be made directly by MUSC Accounts Payable.

It is also required to include language notifying participants that payments they receive are considered taxable income by the IRS. The recommended, IRB approved language is:

Payments that you receive from MUSC for participating in a research study are considered taxable income per IRS regulations. Payment types may include, but are not limited to: checks, cash, gift certificates/cards, personal property, and other items of value. If the total amount of payment you receive from MUSC reaches or exceeds \$2,000.00 in a calendar year, you will be issued a Form 1099.

REIMBURSEMENTS VS. STIPENDS

Reimbursement – repaying a participant for money they have spent on items such as fuel, hotel, and meals. Reimbursements are NOT taxable by the IRS.

Stipend – a fixed amount to be paid to participants. Stipends ARE taxable by the IRS. If you are utilizing stipends, then it must state in the ICF that you are paying (compensating) the participant, not reimbursing.

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REIMBURSEMENTS ALLOWED ON CLINCARD

The only reimbursement allowed through ClinCard is drive/mileage. It must be reimbursed at a flat mileage rate and cannot have any threshold language, such as minimum distance or maximum cap of reimbursement amount. Examples would include:

CAN ACCOMMODATE	CANNOT ACCOMMODATE
“Drive/mileage reimbursement will be provided at the IRS Business rate.”	“Drive/mileage reimbursement will be provided at the standard rate.”
“Participants traveling over 30 miles will be provided drive/mileage reimbursement for every mile traveled at the IRS Business rate.”	“Drive/mileage reimbursement will be provided at the IRS Business rate for every mile over 30 miles.”
	“Drive/mileage reimbursement will be provided at the IRS Business rate up to \$200.”

REIMBURSEMENTS ALLOWED ON CLINCARD cont..

All other types of reimbursements (hotel, meals, airfare, per diem, etc.) must go through MUSC Accounts Payable and be paid via check per state regulations. It must state in the ICF that these will be paid via check.

BEST PRACTICES

- Review ICF payment language to make sure it is clear and includes all required language.
- If providing reimbursements, make sure payment method is clearly stated.
- Ensure that payment amounts and totals are correct in the Informed Consent Form.