The nature, amount, and method of payment or other remuneration should not constitute undue inducement to participate. The IRB will consider the impact participation poses on the daily life of the potential subject, such as:

- the time required to participate;
- travel involved and/or parking costs;
- lost time from work;
- childcare, etc.

Investigators should include provisions in the protocol for addressing these concerns, especially for research that poses little or no direct benefit for the subjects.

Special precautions should be taken when payment is offered to a third party for the participation of someone else in the research. The IRB is concerned that such payments may constitute undue coercion from the third party to the actual research participant. For example, a parent may be offered remuneration for volunteering their child to participate in a research project. In these cases, precautions should be taken to clearly separate the payment to the third party from the consent/assent process with the actual research participant. Final approval for participation rests solely with the research participant and their consent/assent takes precedence over that of the person to whom payment is offered.

Since subjects reserve the right to withdraw their participation from the research without prejudice, payment to subjects should be prorated, i.e., partial participation in a research activity would obligate partial payment. Investigators will be requested to explain the payment schedule in the informed consent document. To ensure that payment for participation does not constitute coercion the IRB will review:

- the amount of the payment
- to whom it is offered, and
- the proposed method of disbursement

Payments given to research subjects may be reported on a 1099-MISC form at the end of the year if the recipient meets the IRS reporting threshold. The University’s Tax Department tracks payments disbursed to determine reporting requirements. This language is required to be listed in the informed consent for any study that is paying subjects.

**PAYMENT TO A THIRD PARTY FOR RECRUITMENT OF RESEARCH SUBJECTS**

Finder’s fees and other financial incentives paid by a sponsor or by an investigator to others related to the recruitment of research subjects are prohibited. No one may receive any incentive for the purpose of encouraging individuals to participate in research. All payment by sponsors for research conducted under the auspices of the University of Louisville must be made directly to the University of Louisville Research Foundation, Inc. (ULRF) or the University of Louisville and will be managed by the Foundation or University. Payments should never go directly to investigators, key personnel or subjects without first going through the ULRF or the University.

Physicians and other health care workers may be prohibited by state law from receiving payment for referring patients to investigators as potential research subjects. UoFL policy prohibits anyone related to UoFL human subjects research from receiving payment for recruitment of subjects. Kentucky law does not allow payment to physicians for research subject referral. If this method is utilized, investigators should become familiar with the laws of the jurisdiction in which they conduct their research.