

**DIVISION OF SPONSORED PROGRAM ADMINISTRATION  
RESEARCH SUBJECT CHECK REIMBURSEMENT APPROVAL**

**PROCEDURE**

**Division of Sponsored Program Administration Role**

1. Maintain and distribute Research Subject Check Reimbursement Forms and Research Subject Payment Transfer Forms.

**Research Assistant/Principal Investigator ' s Role**

1. Obtain the Research Subject Check Reimbursement Forms and Research Subject Payment Transfer Forms from Jeaneanne Sirois (1-6481) in the Division of Sponsored Program Administration, CJ-3301.
2. These forms should be kept in a secure area preferably in a locked office/drawer. A logbook should be maintained to track each serial number. You should annotate if a particular serial number has been voided. Forward original voided forms to Jeaneanne Sirois in the Division of Sponsored Program Administration, CJ-3301.
3. The Principal Investigator ' s Office will complete the forms and request each new subject to complete a W-9 form. (W-9 forms may be obtained at <http://www.irs.gov/pub/irs-pdf/fw9.pdf>) *The PI ' s Office will identify a unique number for each subject for the Research Subject Payment Transfer Form. The Principal Investigator will review and sign the forms for payment. The PI ' s signature certifies that the subject has successfully participated in the project as outlined in the approved Human Assurance Informed Consent Form.*
4. Forward the completed and signed forms to David Cartledge in Payroll for processing.

**Filling Out the Research Subject Payment Transfer Form**

Note: Each Research Subject Check Reimbursement Form **must have** a matching Research Subject Payment Transfer Form completed and submitted to payroll. The pre-printed number is the same on both the Research Subject Check Reimbursement Form and the Research Subject Payment Transfer Form.

1. Department Name, Department Contact, and Extension should be exactly as it appears on the Research Subject Check Reimbursement Form.
2. Unique Identifying Number should be the number the department assigns that will allow them to match the expense to the subject. This number will appear in PeopleSoft instead of the subject ' s name.
3. Amount of Payment should be the exact amount from line 5 on the Research Subject Check Reimbursement Form. This should be the total amount paid to the subject per this request.
4. Account should always be 727181 and is pre-printed on this form.
5. Fund, Department, Program, Class, and Project should be the PeopleSoft chart field combination of the actual project the subject is being paid for participating in.
6. The person that signs the Research Subject Check Reimbursement Form should sign for Department Approval.

### **Payroll**

1. Sort the forms into MCG employees and Non-MCG employees, and complete the generic chart field combination and account code.
2. Process the MCG employee forms and forward the Non-MCG employees forms to Accounts Payable.
3. MCG employees will receive their payments as part of their regular paycheck. The payments will be reflected on their W-2 to be in compliance with IRS regulations.
4. Forward the Research Subject Payment Transfer Form to Accounts Payable/Controller ' s Office for processing.

### **Accounts Payable/Controller's Office**

1. Process and enter the Research Subject Payment Transfer Forms for Non-MCG employees.
2. Reconcile and maintain the generic chart field combinations.
3. Prepare a check.
4. Mail check directly to the subject/legal guardian indicated on the form.
5. Generate an IRS form 1099 if annual payments to an individual exceed \$600.
6. Forward the Research Subject Payment Transfer Form to the Controller ' s Office for processing.

## **REIMBURSEMENTS TO RESEARCH SUBJECTS**

The Medical College of Georgia provides two payment mechanisms -- check payment and cash payment - to compensate research study subjects for their participation and to reimburse them for such associated outlays as travel and meals. Guidelines for determining when to use the appropriate mechanism and forms, and the procedures to follow in their utilization, are outlined below.

### **Types of Payments to Research Subjects**

Payments may be made for the following purposes (as approved by the sponsor).

1. Compensation of subjects for participation in study.
2. Travel (mileage or similar basis; MCG maximum mileage rate applied)
3. Per diem costs (usually meals)
4. Other (e.g. child care, parking; receipt required)

NOTE: Although the Research Subject Check Reimbursement form requests legal guardian information, payment can be made either to the legal guardian or the minor. In the event payment is made to the minor, the information requested of the legal guardian is not needed.

### **Method of Payment**

Check payments are initiated by completing a Research Subject Check Reimbursement Form with the Research Subject Payment Transfer Form attached. Research subjects participating in Medical College of Georgia studies normally will be paid by check mailed to their home address for all types of reimbursement (items a-d above) unless a specific reason makes a cash payment necessary (see section 2b below). MCG is required to maintain records of payments made to individuals as compensation for participation in an approved research study as these payments are subject to taxation. Annual payments for each subject will be tracked and a Form 1099 will be issued at the end of the calendar year to each (Non-MCG employee) participant receiving over \$600 during the January - December tax year. The annual payments for each subject who is an MCG employee will be reflected in the subject's W-2.

Cash or gift card payments may be made by means of the Project Cash Funds for Cash and/or Gift Card Payments to Study Subjects procedures and forms.  
<http://www.mcg.edu/comptroller/ap.htm>

### **Control of Reimbursement Form**

All petty cash forms (check reimbursement and cash payment) are individually numbered and all must be accounted for. If at any time forms must be voided, canceled, or are not used, they should be returned to the issuing department. They should be identified by sequence number and by the investigator to whom the forms were issued.

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Nº XXXX

RESEARCH SUBJECT CHECK REIMBURSEMENT FORM

Dept Name: \_\_\_\_\_ Dept Contact: \_\_\_\_\_ Ext: \_\_\_\_\_

SUBJECT NAME: \_\_\_\_\_

SOCIAL SECURITY #: \_\_\_\_\_

MEDICAL COLLEGE OF GEORGIA EMPLOYEE? 9 YES 9 NO

SUBJECT ADDRESS: \_\_\_\_\_

If SUBJECT is a minor, please list the name and Soc. Sec No. of the legal guardian here:

LEGAL GUARDIAN'S NAME: \_\_\_\_\_

SOCIAL SECURITY #: \_\_\_\_\_

GUARDIAN'S ADDRESS: \_\_\_\_\_

DO NOT COPY

Check should be made payable to:	9 Subject	<input type="checkbox"/>	9 Legal Guardian
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GENERIC PEOPLESOFT ACCOUNT NUMBER (do not write in)

Account 6 digits	Fund 5 digits	Department 8 digits	Program 5 digits	Class 5 digits	Project 15 digits
	10000	3030001__	11100	11000	

\*\* EXPENSES \*\*

- Participation Fee:  
visit @ \$ \_\_\_\_\_ per visit = \$ \_\_\_\_\_
- Mileage:  
Speedometer Reading  
Date Starting Ending Miles  
@ \$ \_\_\_\_\_ = \$ \_\_\_\_\_  
@ \$ \_\_\_\_\_ = \$ \_\_\_\_\_
- Per Diem Transportation  
days @ \$ \_\_\_\_\_ per day = \$ \_\_\_\_\_
- Other (Specify): \_\_\_\_\_ = \$ \_\_\_\_\_
- Total Payment (1+2+3+4): \$ \_\_\_\_\_

ROUTING PROCESS

I. Principal Investigator Approval \_\_\_\_\_ Date \_\_\_\_\_  
 My signature certifies my responsibilities as the principal Investigator, as stated in the procedure (Page 1).  
 After this form has been signed by the PI, deliver to Accounts Payable/Travel Office for processing. Retain a copy for your files.

II. Payroll Date Received: \_\_\_\_\_ Date Finalized: \_\_\_\_\_  
 III. Accounts Payable Date Received: \_\_\_\_\_ Date Finalized: \_\_\_\_\_

A check will be prepared and mailed directly to the appropriate individual stated above.

DO NOT DUPLICATE THIS FORM

Additional forms can be obtained from the Pre-Award Office of Grants and Contract at extension 721-2592



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### RESEARCH SUBJECT PAYMENT TRANSFER FORM

*\*Each Research Subject Check Reimbursement Form must have a matching Research Subject Payment Transfer Form.*

Dept Name: \_\_\_\_\_ Dept Contact: \_\_\_\_\_ Ext. \_\_\_\_\_

Form No: \_\_\_\_\_  
(This number is the pre-printed number on the Reimbursement Form)

Unique Identifying No: \_\_\_\_\_  
(This number will be used in People Soft to allow tracking of patient payments)

Amount of Payment: \_\_\_\_\_

Indicate Below the Funding Source to be Charged for the Payment

Study Title: \_\_\_\_\_

Account: \_\_\_\_\_ 727181 \_\_\_\_\_

Fund: \_\_\_\_\_

Dept: \_\_\_\_\_

Program: \_\_\_\_\_

Class: \_\_\_\_\_

Project: \_\_\_\_\_

Departmental Approval: \_\_\_\_\_ Date: \_\_\_\_\_  
(My signature above authorizes this expense to be charged as I have indicated above.)

**DO NOT COPY**

**This form must be fully completed and must be attached to the Research Subject Check Reimbursement Form that is submitted to the Payroll Office for payment processing.**