HSIP Request User Guide

FINANCE
UNIVERSITY OF MICHIGAN

The purpose of this guide is to walk the User through each step of submitting an HSIP request. The order of this guide is designed to reflect the order of the HSIP request from top to bottom, left to right. Please feel free to click on the links below to be directed to that section, or search the guide for keywords to help answer your inquiry.

Table of Contents

Contact Information and HSIP Links

Glossary of Terms

Term	Definition
HSIP	Human Subject Incentive Program responsible for facilitating incentive payments for study participation
IRB	An Institutional Review Board (IRB) is a federally mandated independent committee responsible for the oversight of human subjects protections in research conducted by university units and affiliates. At U-M there is more than one IRB, with jurisdiction determined by type of research (e.g., biomedical, social-behavioral)
IRBMED	Institutional Review Boards of the University of Michigan Medical campus
IRB-HSBS	Health Sciences and Behavioral Sciences Institutional Review Boards of the University of Michigan at Ann Arbor, Dearborn, and Flint
HUM#	Acronym for a human subjects study used in the U-M eResearch system (and a colloquial reference) to identify a U-M IRB application
UM/UofM	University of Michigan
HSIP Form/HSIP Request	The online payment request submitted by a Research Team to pay study participants.
eResearch	The IRB application, online questionnaire/form, that any member of the study team can initiate–see http://eresearch.umich.edu/
Wolverine Access	Online gateway to UM administrative systems–see https://wolverineaccess.umich.edu
Project/Grant (P/G)	A value used in the university's financial system to identify a specific pool of money or activity over a finite period of time. This value will always begin with a letter that indicates what type of P/G it is (e.g., sponsored awards begin with an F for Federal or an N for Non-Federal).

Principal Investigator (PI)	The Principal Investigator (PI) or Project Director (PD), Participating Investigators, Senior/Key personnel (as identified by the institution in a proposal or sponsor report), and any other individual identified by the PI/PD as responsible for the design, conduct, or reporting of the research (i.e., not simply working on or engaged in the project). This includes administrative and programmatic aspects of a project.
Custodian	The member of the Research Team responsible for the HSIP request. See below for custodian responsibilities.
Subject/Study Participant	Individuals who have participated in a UofM Study where the funds are housed at UofM
Study Team/Research Team	The group staff, faculty, or students responsible for conducting a UofM Study where the funds are housed at UofM
Tier	The level assigned to a study that designates what subject information would be required to pay a study participant
ITS	Information and Technology Services is an umbrella unit of the merged general and administrative computing at the University of Michigan. ITS manages the administrative systems, such as M-Pathways and e-Research. It also provides technology and communications services for U-M Ann Arbor's academic and research needs. https://its.umich.edu/
OARS	Online Access Request System (OARS) is a tool for requesting and authorizing access to administrative data in ITS-managed systems and applications.
My LINC	The University of Michigan's web-based learning and information center—offers a variety of learning activities to support operational users, compliance requirements, and professional development
Subject Information Template	The Excel file used to reconcile payments made to study participants
Proxy ID	The gift card ID used to reference a gift card

	account
PCard	The U-M Purchasing Card (PCard) is issued to eligible employees and may be used solely for purchases related to official university business.
Subject Information	The full name, home address, Social Security Number (SSN), payment amount, and date of payment to Subject
Sponsored Programs/Sponsored Projects	Any externally funded research or other scholarly activity that has a defined scope of work or set of objectives which provides a basis for sponsor expectations.
Cashier’s Office	UofM Office where Human subject fee payments are disbursed at Teller Services upon receipt of the completed Human Subject Fee Payment Request Form. Valid identification is required.
SOA	Statement of Activity–a financial report that indicates the journal entries, or charges, to a particular shortcode

Who is HSIP, and What We Do

The Human Subject Incentives Program is able to assist with the distribution of incentives for research participation when the funds are housed at the University of Michigan. If the payments fall within that category we would absolutely be able to assist you in distributing the incentive payments. HSIP can pay your study participants directly, or the Research team may obtain funds from HSIP to distribute to study participants. Please note that before submitting your first HSIP request your study will need IRB approval with a tier level assigned.

Who Can Use HSIP?

The following conditions would need to be met in order to submit an HSIP request. HSIP is the appropriate method for reimbursing payments made to research participants under the following conditions:

- The payments are considered incentives for research participation.
- The funds are managed/housed by the University of Michigan.
- The participants being paid must meet all of the following criteria:
    - They are University of Michigan research participants.
    - They have provided consent under University of Michigan IRB protocols.
    - They are under the oversight of the University of Michigan IRB.

U-M does not provide payments to non-UM research participants, on behalf of other institutions, for collaborative (multi-site) studies. Participants paid through HSIP must be U-M research participants enrolled and consented by U-M study teams.

Different Types of HSIP Payments Overview

The HSIP request can provide several forms of payment for study incentives. Below is a general overview of our payment types. For detailed instructions on ordering these payments, please see the section Payment Types.

- Check–made payable to the participant and mailed directly to the participant's home address or made payable to the custodian and mailed to the Research Team's home address for distribution to the participants
- Physical gift card–reloadable gift cards mailed directly to the payee or single-use gift cards picked up and distributed by the Research Team
- Virtual gift card–reloadable gift cards sent over email to the participants
- Cash–picked up at a UM Cashier's Officer by the Research team and distributed to the participants
- Payment coupons–sent to the Research Team over email and distributed to the participants, which are redeemable at a UofM cashier's office for cash

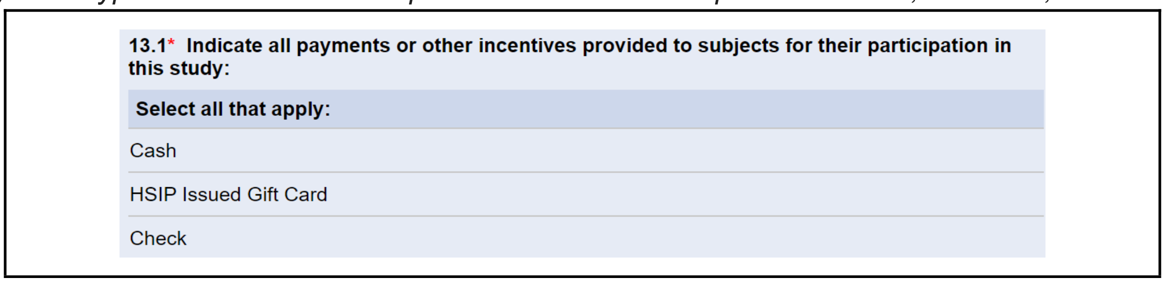
Once the study team has obtained a HUM#, approval, and a tier level for their study from the UofM IRB, they can then submit an HSIP request for one of the above payment types. If your

Research Team has not consulted with the IRB regarding your study, please reach out to the IRB.

IRB Application Process
https://research-compliance.umich.edu/irb-application-process

Please also note that for whatever payment type the Research Team will use, your approved payment types should be indicated in section 13.1 of your IRB application in eResearch, as shown below. The HSIP system pulls from the IRB system, and having this payment type selected in the IRB application allows the Research Team to select this payment type in the HSIP request.

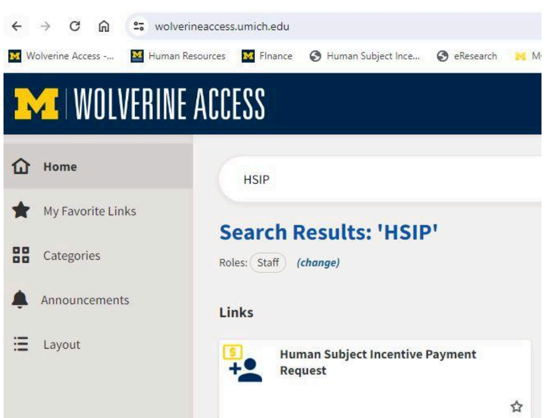
Payment Type in eResearch Example that allows HSIP requests for Cash, Gift Card, and Check



13.1* **Indicate all payments or other incentives provided to subjects for their participation in this study:**

Select all that apply:
Cash
HSIP Issued Gift Card
Check

Completing the HSIP Form



To submit an HSIP request, you can navigate to Wolverine Access, Faculty and Staff, then down below the Finance header, you will find the Human Subject Incentive Payment Request tile.

When completing the HSIP request, please do so from top to bottom, left to right.

Although not a required training by HSIP, TME 104 - Human Subject Incentives Program training is also available through My LINC. This training also includes a simulation on how to submit an HSIP request.

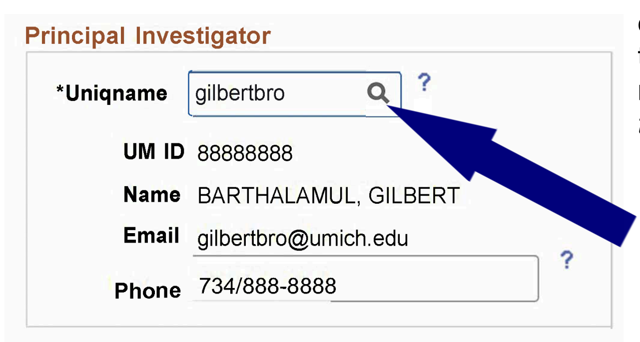
TME 104 Human Subject Incentive Program Training
https://maislinc.umich.edu/Core/pillarRedirect?relyingParty=LM&url=core%2Factivitydetails%2FViewActivityDetails%3FActivityId%3D45848%26UserMode%3D0

If the individual already does have a umich.edu email address and is unable to access the above TME 104 training, then they would reach out to IT, with a 4Help email ticket, 4HELP@umich.edu for assistance.

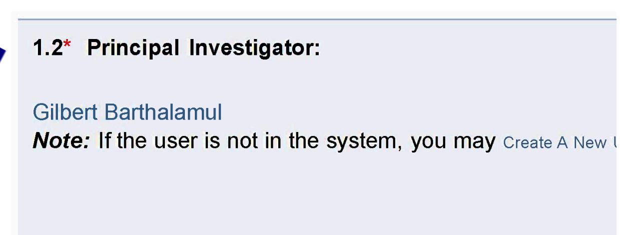
Principal Investigator

The first item to enter on the HSIP request would be the Principal Investigator of the study for which you will be paying participants. The Principal Investigator will receive automated emails indicating that the HSIP request is approved.

What Principal Investigator do I enter when there are multiple Co-Investigators?



Only the Principal Investigator listed on eResearch for your study can be entered as the Pricipliciple Investigator in the HSIP request. *The HSIP system only recognizes the PI listed in 1.2 in eResearch.*

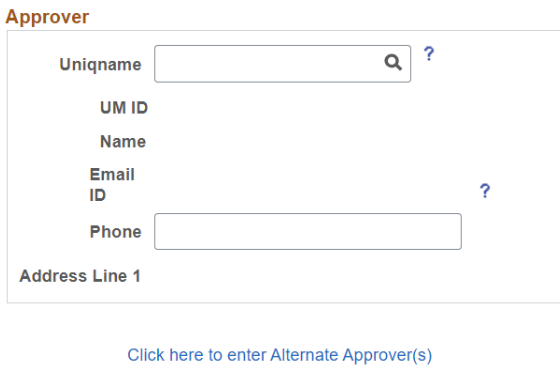


HSIP Approver

Who's the approver for my HSIP request?

Typically the approver would have a Financial Administration or Research Administration role in your department. The HSIP approval role is PR HSIP Unit Administrator – OARS Role. Although HSIP cannot provide confirmation as to who your specific approver may be, we are able to provide a list of people who may already have the OARS role for a specific department. Nevertheless, we would encourage you to confirm the approver for your study with your department's finance team.

If you are hoping to add a new approver for your department moving forward you are able to submit the OARS request for that person to be granted the **PR HSIP UNIT ADMINISTRATOR** in order to be listed as an HSIP Approver. After the Oars Request has been submitted, it will be routed to your Department for approval. Once this role is obtained, they will be able to be listed as an Approver on the HSIP form. For guidance on how to submit an OARS request, please reach out to your Unit Administrator.

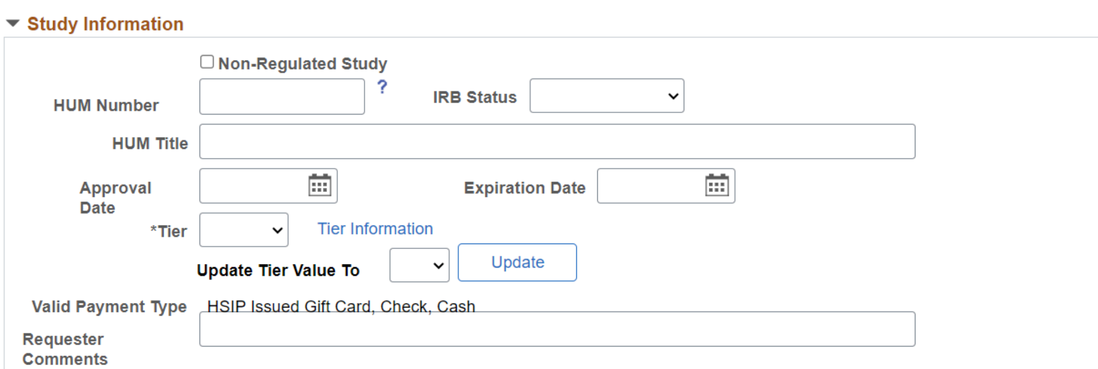


Once the Research Team has determined who will be the approver for their HSIP request, please enter the UofM Uniqname of the approver into the Uniqname field. For adding any alternate approvers, or additional individuals who can approve the HSIP request, please click on "Click here to enter Alternate Approver(s)" link.

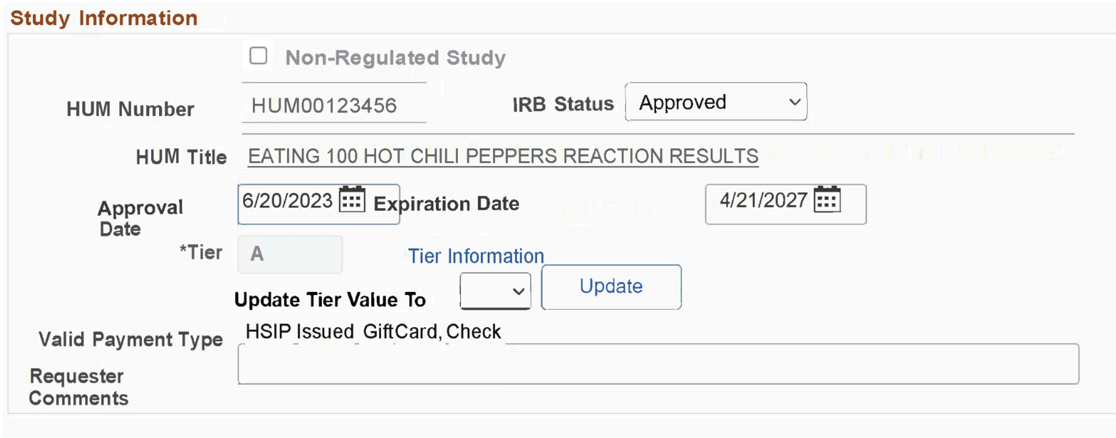
Study Information

Here is where you enter the HUM # provided by the IRB. Only when the study team has (1) IRB approval for their study and (2) a tier has been assigned to that study, can the study team submit an HSIP request. (For non-regulated studies, please [contact and confirm with the IRB] that the study is non-regulated, or use the IRB self-determination tool to confirm that the study is non-regulated. If your study has a HUM# and it is non-regulated, please enter the HUM# into the HUM Number field–the non-regulated status will populate in the IRB status field.)

IRB Application Process
https://research-compliance.umich.edu/irb-application-process

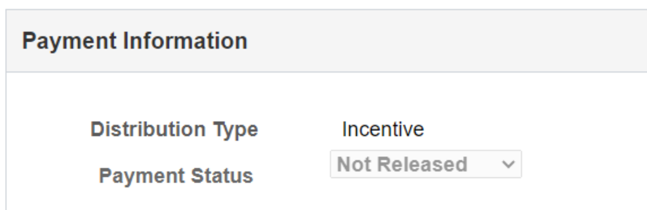


Once the HUM number is entered in the format HUM00XXXXXX into the HUM Number field, the rest of the fields for that study will populate with the information from the IRB application in eResearch. Entering the HUM number here can also confirm that the study is approved and has been assigned a tier level.



Payment Information

This is where you will (1) enter the custodians for the request and (2) choose the type of payment for the study participants.



Custodian Information

The custodian for the HSIP request will be the study team members who are UofM staff, faculty, or affiliated with UofM and have a UM unique ID. These custodians will be:

- **required to take** My LINC TME103 Treasury Management - Cash Handling **if handling HSIP funds.** If the individual already does have a umich.edu email address and is unable to access the required training, then they would reach out to treasury@umich.edu for assistance.

- **responsible for handling HSIP funds**
  -receiving a check mailed to their home address for checks to researcher
  -picking up gift cards at Wolverine Tower for card to researcher payments
  -picking up cash at the Cashier's Office for study incentives
  -receiving payment coupons

- **corresponding with the HSIP team and uploading documentation**
  -uploading the payment receipts or subject information for the HSIP request
  -fielding questions from the HSIP team regarding the subject information
  -receiving all automated emails from HSIP regarding the status of the request

-receive Proxy IDs (gift card numbers) for gift cards when requested

The custodians for your HSIP request will be added to the custodian information section. Additional custodians can be added by clicking the “Click here for Alternate Custodian” link and adding the unique names of additional custodians there.

Payment Types

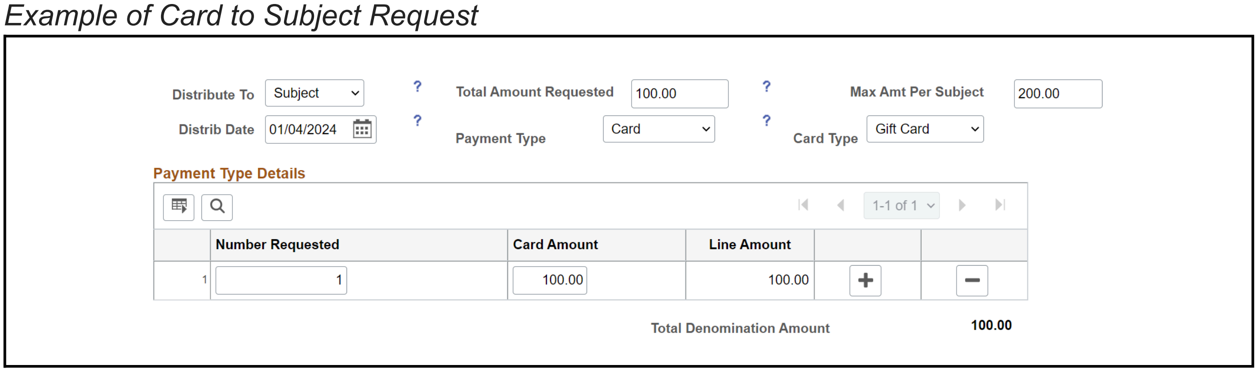
Below are different payment types that you can request through the HSIP form, and how to complete the HSIP request to order these payments.

Card to Subjects Payment Type

This payment type allows study teams to request that HSIP facilitate the mailing of reloadable cards directly to the participants at their home addresses. Please note that these gift cards can only be mailed and used within the United States. When submitting a gift card request to have the cards mailed directly to the payees, you submit the HSIP request as the following:

Distribute to: **Subject**
Payment type: **Card**
Card Type: **Gift Card**
Delivery type: **Mail**

Example of Card to Subject Request



After you click “Save for Later”, then you will upload directly to the HSIP request the subject information template via the View/Add attachment button, and then save and submit the HSIP request for approval. This subject information template will reflect the participants’ full name, mailing address, email address, SSN for tier B studies, and the payment amount you would like issued for this study incentive payment.

Card to Researchers Payment Type - TEMPORARILY PAUSED

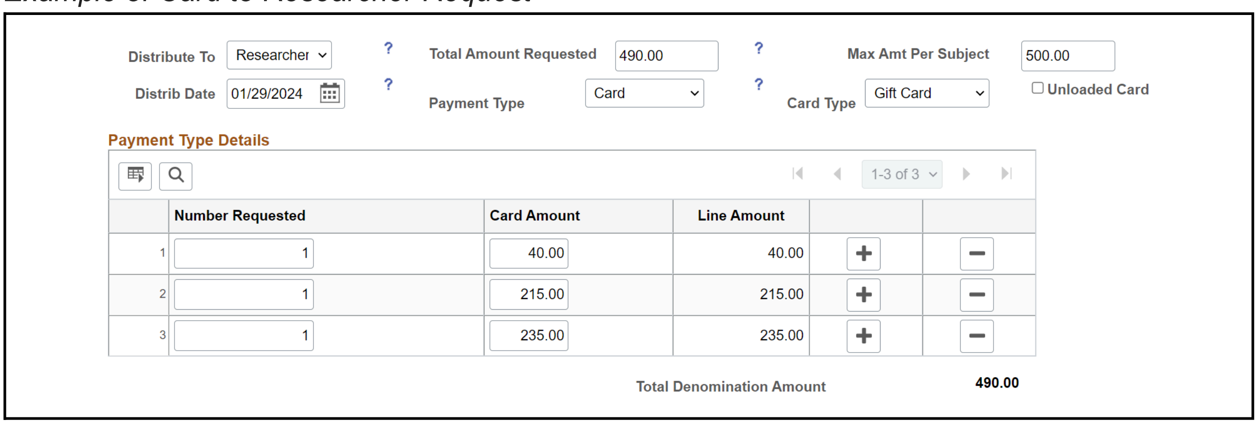
This payment type allows study teams to request single-load prepaid gift cards that can be picked up at Wolverine Tower by the Research Team and distributed to the participants. When requesting a gift card for Researchers, you would submit the HSIP request as the following:

> Distribute to: **Researcher**
> Payment type: **Card**
> Delivery method: **HSIP Office / Wolverine Tower**

Only the custodians listed or the PI on the request can pick up the gift cards from Wolverine Tower. Prior to approval, please be sure the appropriate individuals are listed as custodians on the request so that they can pick up the gift cards. Once the request information is entered, you can submit for approval.

Requests approved by 2 pm on a business day are ready for pick up in two business days. Custodians receive an email one business day prior to their pick-up date to schedule an appointment. While Wolverine Tower remains closed, we are able to offer appointments between 8:30 am and 11:15 am Monday through Friday.

Example of Card to Researcher Request


Distribute To: Researcher
Total Amount Requested: 490.00
Max Amt Per Subject: 500.00
Distrib Date: 01/29/2024
Payment Type: Card
Card Type: Gift Card
Unloaded Card

Payment Type Details

1-3 of 3

	Number Requested	Card Amount	Line Amount
1	1	40.00	40.00
2	1	215.00	215.00
3	1	235.00	235.00

Total Denomination Amount 490.00

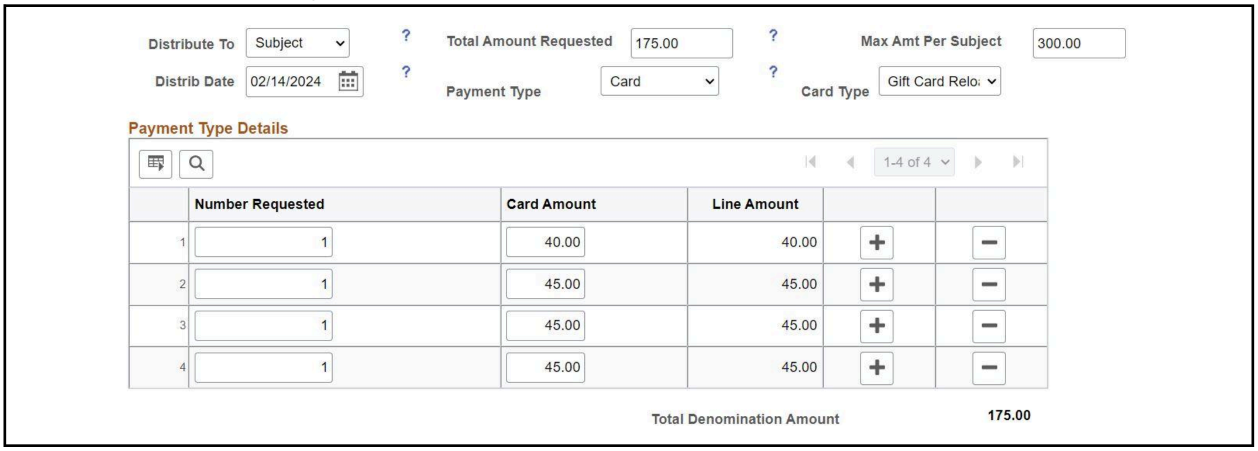
Gift Card Reload for Subjects Payment Type

This payment type allows study teams to request that previously issued reloadable cards be reloaded with additional funds. When submitting a gift card request to have the gift cards held by payees reloaded, you would choose as follows:

> Distribute to: **Subject**
> Payment Type: **Card**
> Card Type: **Gift Card Reload**
> Delivery type: **HSIP Office**

Only gift cards sent to subjects can be reloaded with funds. After you click “Save for Later”, then you will upload directly to the HSIP request the [HSIP Card Reload Tracker]() via the View/Add attachment button, and then save and submit the HSIP request for approval. The HSIP Card Reload Tracker would reflect the 13-digit proxy ID you would like loaded and the value you would like loaded onto it. If the request is approved by 2 pm on a business day we can load the funds as early as the next business day.

Example of Card to Subject Reload Request

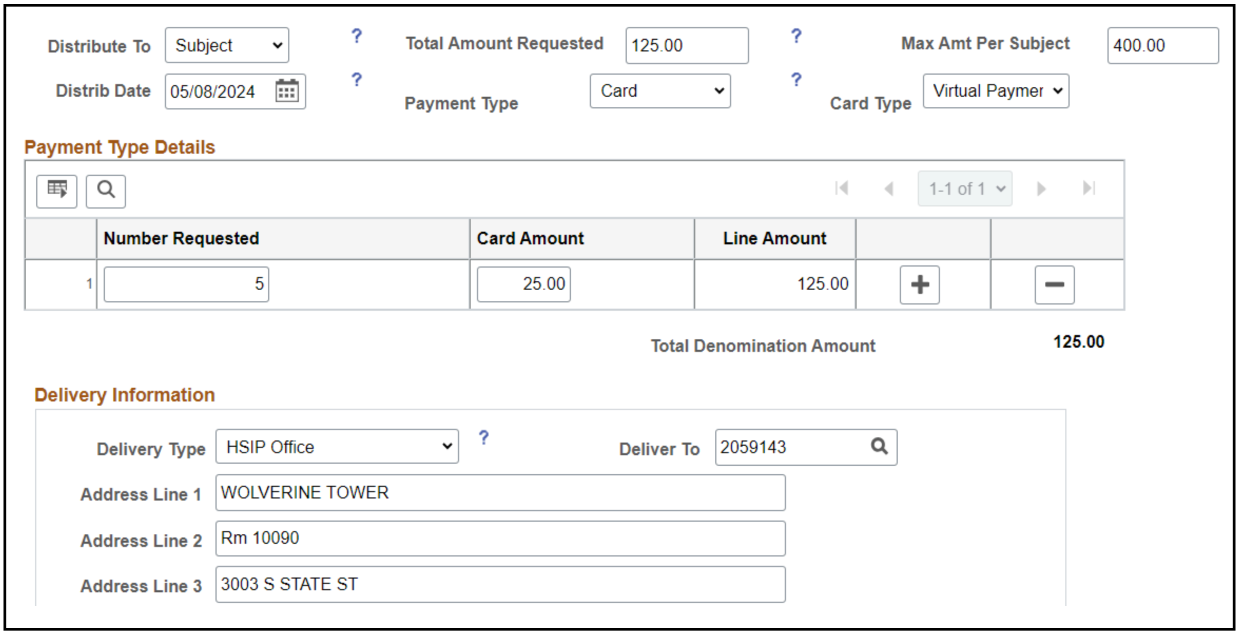


Virtual Gift Card to Subjects Payment Type

This payment type allows study teams to request that HSIP facilitate a virtual visa gift card emailed to the participants’ email address. Please note that this payment method requires the collection of a home address within the United States. When requesting to have virtual incentives sent to the subjects, you will complete the HSIP form as follows:

Distribute to: **Subject**
Payment Type: **Card**
Card Type: **Virtual Payment** *As shown in the screenshot below
Delivery type: **HSIP Office/Wolverine Tower**

Example of a Virtual Payment to Subject Request



After you click “Save for Later”, then you will upload directly to the HSIP request the subject information template via the View/Add attachment button, and then save and submit the HSIP request for approval. This subject information template will reflect the participants’ full name, mailing address, email address, and SSN for tier B studies, and the payment amount you would like issued for this study incentive payment.

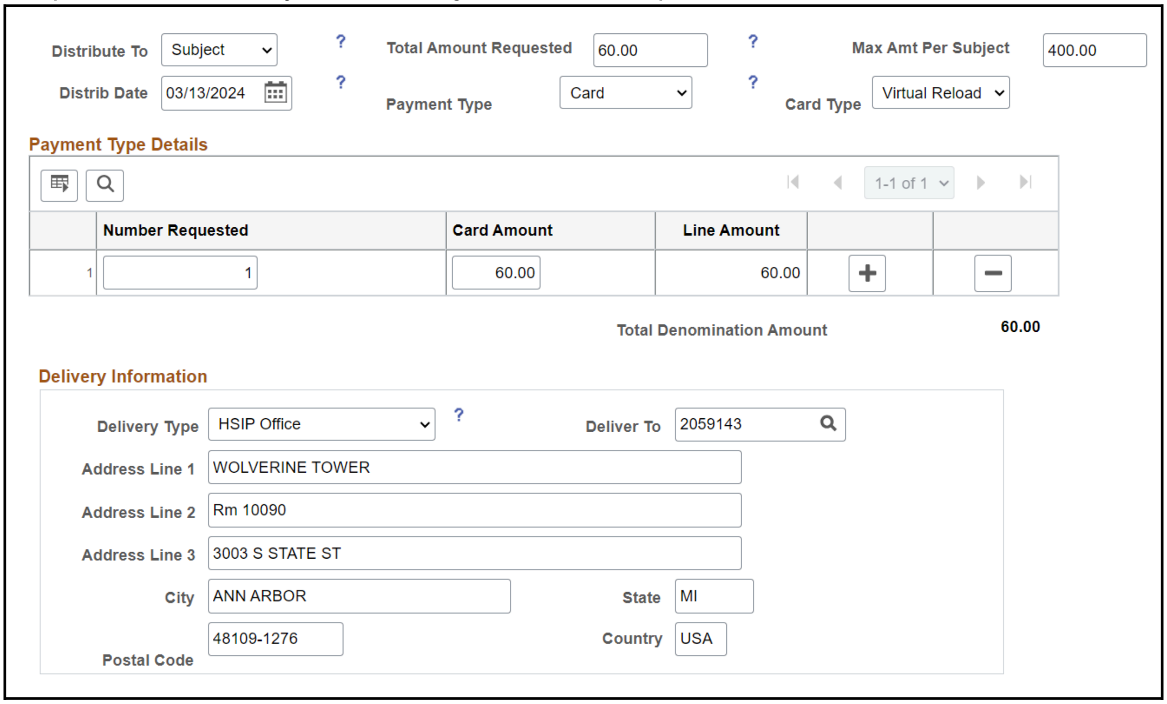
Please let the subjects know that there will be a delay in loading the funds. The payees will receive an email to let them know an incentive has been issued to them. The incentive is issued as $0 and loaded *after they receive the issuance email*, on the same business day.

Virtual Gift Card Reload for Subjects Payment Type

This payment type is for participants who have already been provided a reloadable, virtual gift card emailed to their email address. This method allows for that virtual gift card to be reloaded with additional funds for additional study incentives. When submitting an HSIP request to have the virtual gift cards held by payees reloaded, you would choose as follows:

Distribute to: **Subject**
Payment Type: **Card**
Card Type: **Virtual Reload** *As shown in the screenshot below
Delivery type: **HSIP Office/Wolverine Tower**

Example of a Virtual Payment to Subject Reload Request


Distribute To: Subject
Total Amount Requested: 60.00
Max Amt Per Subject: 400.00
Distrib Date: 03/13/2024
Payment Type: Card
Card Type: Virtual Reload

Payment Type Details

1-1 of 1

	Number Requested	Card Amount	Line Amount		
1	1	60.00	60.00	+	−

Total Denomination Amount 60.00

Delivery Information

Delivery Type: HSIP Office
Deliver To: 2059143
Address Line 1: WOLVERINE TOWER
Address Line 2: Rm 10090
Address Line 3: 3003 S STATE ST
City: ANN ARBOR
State: MI
Postal Code: 48109-1276
Country: USA

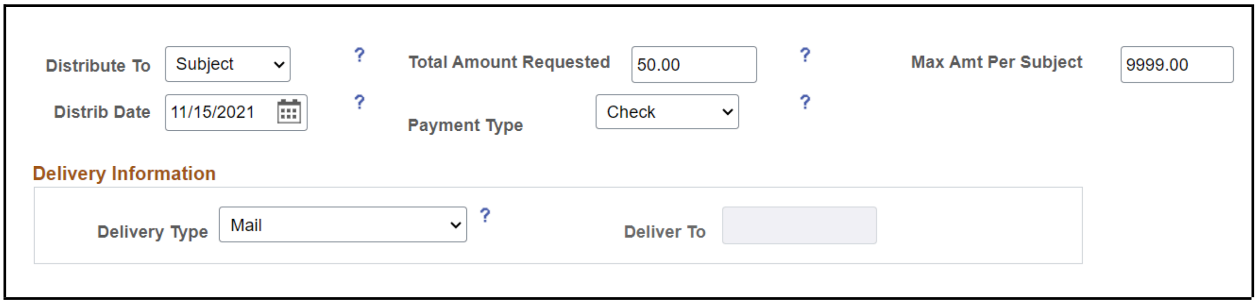
Only *virtual* gift cards sent to subjects can be *virtually* reloaded with funds. After you click “Save for Later”, then you will upload directly to the HSIP request the HSIP Card Reload Tracker via the View/Add attachment button, and then save and submit the HSIP request for approval. The HSIP Card Reload Tracker would reflect the 13-digit proxy ID of the virtual gift card you would like loaded and the value you would like loaded onto it. If the request is submitted and approved by 2 pm on a business day, we can load the funds as early as the next business day.

Check to Subjects Payment Type

This payment type allows study teams to request that HSIP facilitate a check made payable to the participant and mailed to the participant’s home address. This method can be used for participants outside of the United States and within the United States. When requesting a check be sent to the subjects you would submit as follows:

Distribute to **Subject**
Payment Type: **Check**
Delivery Method: **Mail**

Example of Check to Subject Request



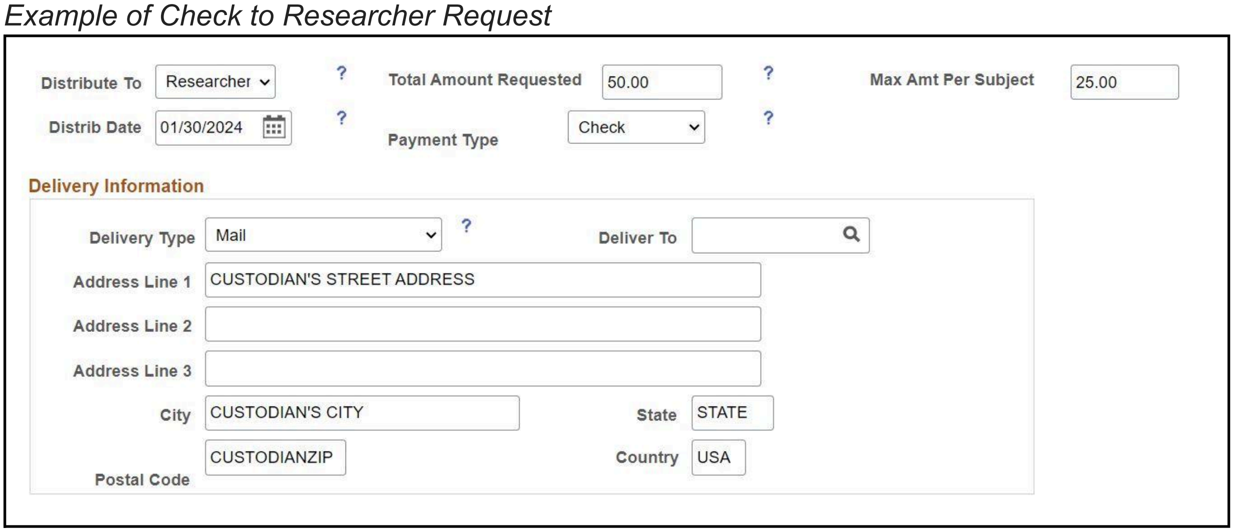
After you click “Save for Later”, then you will upload directly to the HSIP request the [subject information template]() via the View/Add attachment button, and then save and submit the HSIP request for approval. The subject information template will reflect the participants’ full name, mailing address, email address, SSN for [tier B]() studies, and the payment amount you would like issued for this study.

Check to Researchers Payment Type

This payment type allows study teams to request that HSIP facilitate a check mailed to the Research Team’s home address. This payment type is for obtaining funds to pay study participants or, if permitted by your Finance department, for reimbursement for already distributed study incentives. When requesting a check to researcher, you would submit the HSIP request as follows:

Distribute to **Researcher**
Payment Type: **Check**
Delivery Method: **Mail **Include the Custodian’s home address**
Custodian: **This is who the check will be made payable to**
Delivery Information: **Enter the address of the primary custodian to receive the check**

Example of Check to Researcher Request



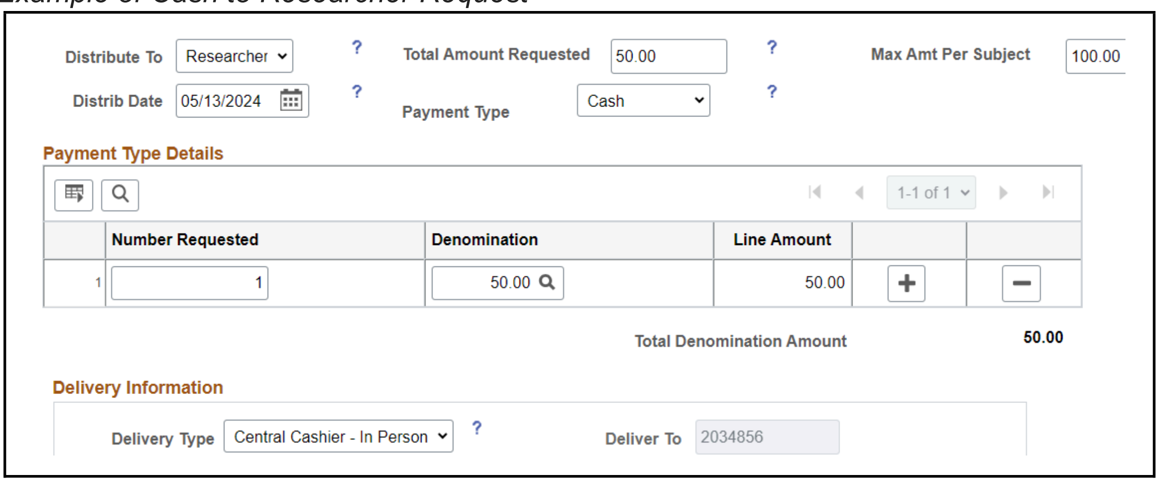
Cash to Researchers Payment Type

This payment type is for Researchers to request and pick up cash at one of UofM's Cashiers Offices to distribute to the study participants. When requesting cash, you would submit the HSIP request as follows:

Distribute to: **Researcher**
Payment Type: **Cash**
Delivery Type: **Choose the UM Cashier's Office where you would like to pick up the funds**

Only the custodians listed in the HSIP request can pick up the cash from the Cashiers Office. In order to pick up the Cash, a photo ID will be required at the Cashier's Office, and provide the HSIP # of the cash pick up. Prior to approval, please be sure the appropriate individuals are listed as custodians on the request so that they can pick up the cash.

Example of Cash to Researcher Request



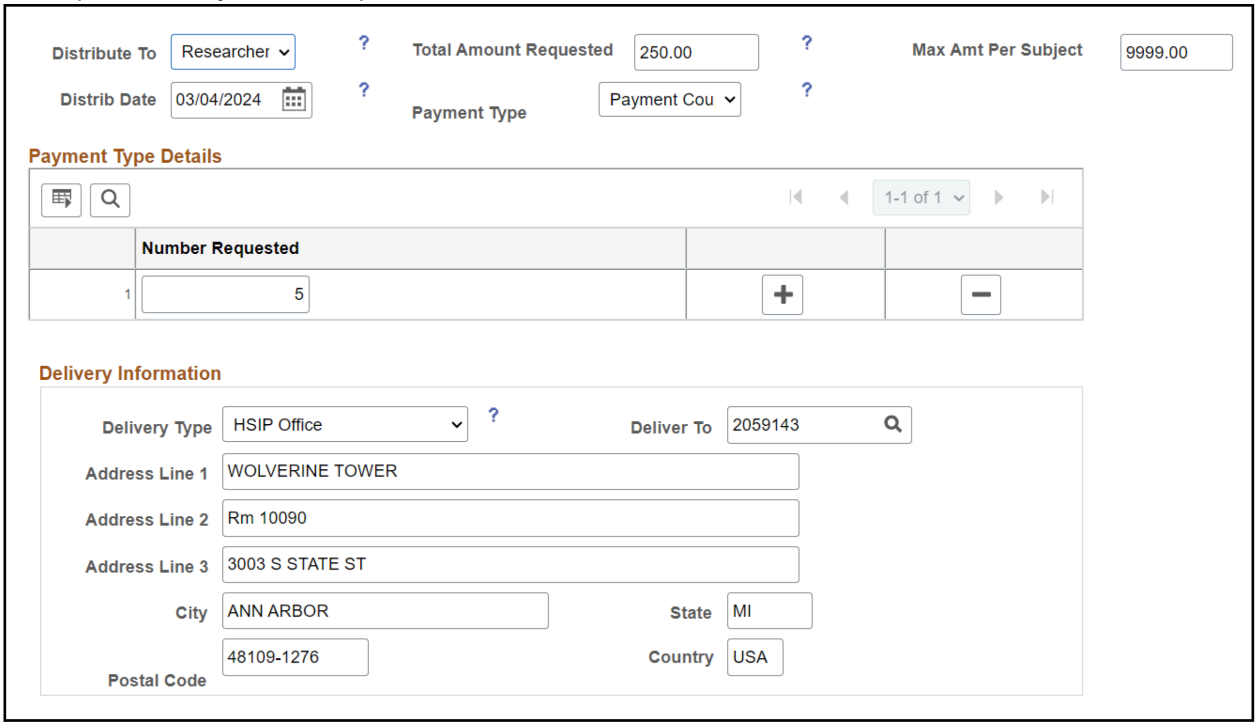
Coupon (Payment Coupon) to Researchers

This payment type is for Research Teams who would like to have payment coupons emailed to the Research Team. These coupons should be printed out and filled out by the study team and then distributed to participants. Participants then take these payment coupons to one of UofM Cashiers Offices to redeem for cash. When requesting payment coupons, you will complete the HSIP form as follows:

Distribute to: **Researcher**
Payment type: **Payment Coupon**
Delivery Information: **HSIP Office/Wolverine Tower**

Then you will enter the number of coupons to be requested. Once the request is approved and the selected distribution date is reached, our team will email the listed custodians a PDF of the payment coupons. After the Research Team fills out and distributes the coupons, the participants can redeem them for cash at one of [UofM's Cashier Offices](). Coupons cannot be redeemed after the expiration date printed on the coupon. The Research Team may destroy coupons if not distributed before their expiration date.

Example of a Payment Coupon to Researcher



Third-Party Incentives Payment Type

You are able to use one of our prepaid Visa cards or request a check to Researcher that can be used to purchase third-party incentives. Please note that when purchasing third-party incentives, the HSIP funds cannot be used to cover any fees associated with the third-party incentive, for example, the cost of activation fees, shipping, or taxes. That is, *HSIP funds can only be used to cover the study incentive.* Additionally, we would encourage you to purchase only the amount of third-party incentives the Research Team is confident they can distribute in 30 days. If third-party incentives have been purchased but not distributed then the Research Team would have to reimburse the University with out-of-pocket funds.

HSIP does not currently endorse any specific third-party incentive. However, for whatever third-party incentive is used, HSIP would expect to receive the subject information that correlates with that study's [tier assignment.]()

PCards

HSIP study incentives are not an allowable PCard purchase. Incentives are considered a service, which is a restricted commodity. Therefore, the purchase of restricted commodities on a PCard is not an approved method for incentive payments. For appropriate uses of a Pcard, please reach out to procurement.services@umich.edu.

Paying Study Participant Travel Expenses

Travel Reimbursement

HSIP funds cannot be used to cover travel expense *reimbursements*, which are payments given to an individual for actual out-of-pocket expenses incurred, typically as a result of travel. For example–gas, hotel reservations, or meals. Because these payments are reimbursements, they are not taxable. The travel reimbursement payment would be processed through UofM Travel and Expense at https://ssc.umich.edu/travel-expense/.

Travel Incentive Payment

HSIP funds can process travel payment incentives, which are payments given to an individual as compensation for participating in a research study. That is, the *same amount* is given to all participants regardless of how far they travel. The spirit of the incentive can be to offset travel costs. As these are considered incentive payments, they are taxable.

Paying Individuals Who Do Not Have an SSN an ITIN (Non-Resident Aliens)

(A) If the participant does not have a Tax ID Number (either an SSN or an ITIN) and they are paid *within the United States*, then it is our understanding that the payment should be processed through PeoplePay as an Award/Gift. Leslie Brown (leslibro@umich.edu, 734-647-3964) in Payroll would be a good person to contact for more detailed information on this process.

Please let Leslie (Payroll) know that this payment relates to HSIP matters (i.e., subject research participation), that HSIP directed you to them, what country the individual is from, and, if possible, provide a U.S. alien certificate for the individual. The alien certificate can be found at the following link:

Alien Certificate
https://finance.umich.edu/finops/payroll/forms/aliencertificate

(B) If your study is a tier A study or tier B study and the non-U.S. citizen study participant without an SSN is paid *outside of the United States*, then that study participant may be paid by check to subject payment method or through a third-party incentive. We ask that the full name, home address, payment amount, and payment date be provided. The information serves as a negative confirmation that no US tax reporting requirements arise. Without it, the IRS can question whether U.S. tax rules apply.

If you have further questions about paying individuals without an SSN outside of the U.S., please contact subject-incentives@umich.edu.

Tiers Explanation and Why HSIP Collects Subject Information

All study Incentives are considered taxable income. The University collects subject payment information in order for the University of Michigan to comply with IRS reporting guidelines. Furthermore, the University makes an effort to ensure that university funds are spent appropriately and not misappropriated. This collection of subject payment information is part of that effort to maintain internal controls.

Tier levels are designed to help the University comply with IRS reporting obligations while protecting the confidentiality of individuals participating in research. Studies are assigned to different Tier levels based on the level of compensation. The compensation level is indicative of the maximum potential compensation an individual subject may receive in a calendar year from participating in a single research study. The Tier level determines what information needs to be collected from subjects and provided to the University for reporting purposes.

Tier Explanation

	Tier A	**Tier B**
Information study is required to collect of participant	Tier A - A research study is classified as Tier A if participants have the potential to earn $400 or less within a calendar year.	Tier B - A research study is classified as Tier B if participants have the potential to earn more than $400 within a calendar year.
Information Needed for Evidence Submission *		
	Tier A	**Tier B**
Full Name	Required	Required
Permanent Address	Required	Required
Participant Email (if available)	Required	Required
SSN	Not Required	Required
Payment Amount	Required	Required

Payment Date	Required	Required

*Please note that if a participant in a Tier A study receives compensation from other studies within the university, which pushes the participant above the $400 threshold for their total compensation from all studies they participate in, then the most recent study in which the participant took part will be responsible for acquiring the participant's SSN. The HSIP team will contact the study team in such cases to inform them that future payments for this participant would warrant the collection of an SSN.

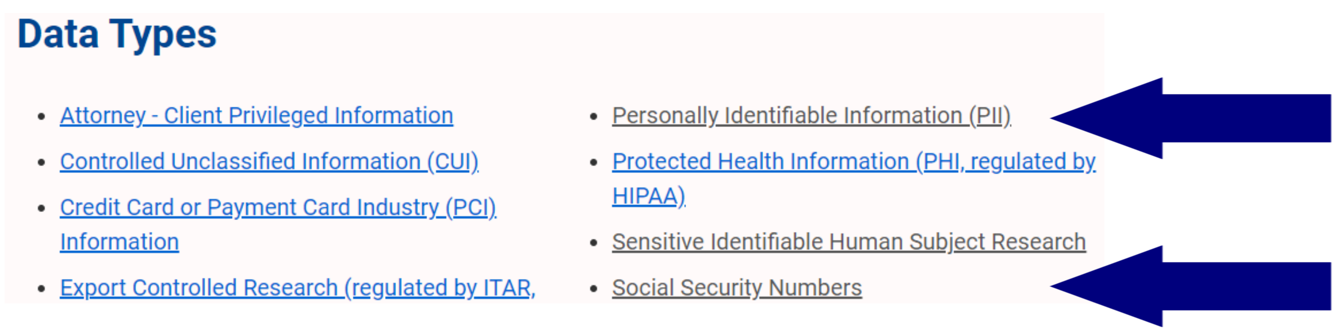
HSIP Policy Change
https://finance.umich.edu/resource/hsip-policy-change-regarding-tier-structure-and-ssn-collection?check_logged_in=1

SSN Collection Policy
https://finance.umich.edu/resource/policy-document-social-security-number-ssn-collection-and-distribution-procedure-human

HSIP SSN Policy FAQ
https://finance.umich.edu/resource/human-subject-incentive-program-tierssn-policy-faqs

Storing Subject Information

For guidance on storing PII (Personal Identifiable Information) and storing SSN (Social Security Numbers) used for HSIP payments, please consult UofM IT or visit https://safecomputing.umich.edu/dataguide/. The HSIP Team would defer to UofM IT for best practices for storing Subject information.



How to Provide Payment Receipts

The subject information of the type above would be entered on the Subject Information Template and uploaded directly to the HSIP request, according to the assigned tier. To maintain consistency and efficiency in our data processing, we kindly request that you enter the data using the original, unchanged format of the Subject Information Template. This standardization is vital for our systems to correctly interpret and utilize the information you provide. If helpful, the subject information template includes instructions and examples on the Instructions tab of the file.

Subject Information Template
https://finance.umich.edu/resource/subject-documentation-excel-template?check_logged_in=1

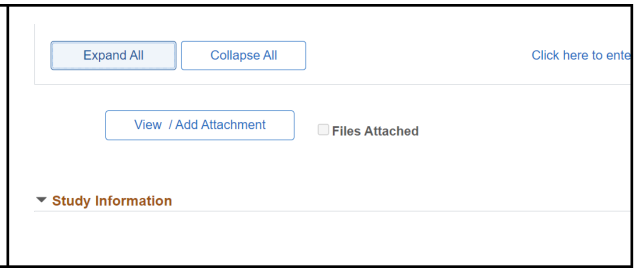
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	PLEASE DO NOT CHANGE FORMAT AND FILL IN ALL RELEVENT FIELDS Attach completed sheet to the HSIP request													
2	HSIP Control No	Study Subject ID (8 char. max.; optional)	Name	Email (Optional)	SSN (If Tier B)	Address1	Address2 (Apt #, etc)	City	Country	State	Postal	Payment Amt	Payment Date	Proxy ID (if applicable)
3														

Column A, HSIP Control No: Although this field is not necessary, the HSIP # will be generated when the HSIP request is Saved for Later or Saved and Submitted. Study Teams may find this field helpful for their own record keeping. When entering the HSIP # here, provide the same number as the HSIP request for this payment request.
Column B - Column K: Subject Information will be inputted here according to tier. Provide the full legal name, *without nicknames*, nine-digit SSN, and the payee's complete home address.
Column L - M, Payment Amt Payment Date: Payment Amt is always required. Payment Date is only required for reporting payments made by the Study Team. For payments that HSIP will be sending, HSIP will enter the payment date.
Column N, Proxy ID: This number is generated when we issue the payment when HSIP is initially sending a gift card. This field is only required when submitting a gift card reload request.

For study teams that receive funds to distribute to participants, it is expected that each HSIP request be reconciled–documentation has been provided for all incentive payments issued and all unused funds have been returned–*within 30 days of the study team receiving the funds*. Therefore, the due date for each request is 30 days from the date the study team picked up the funds.

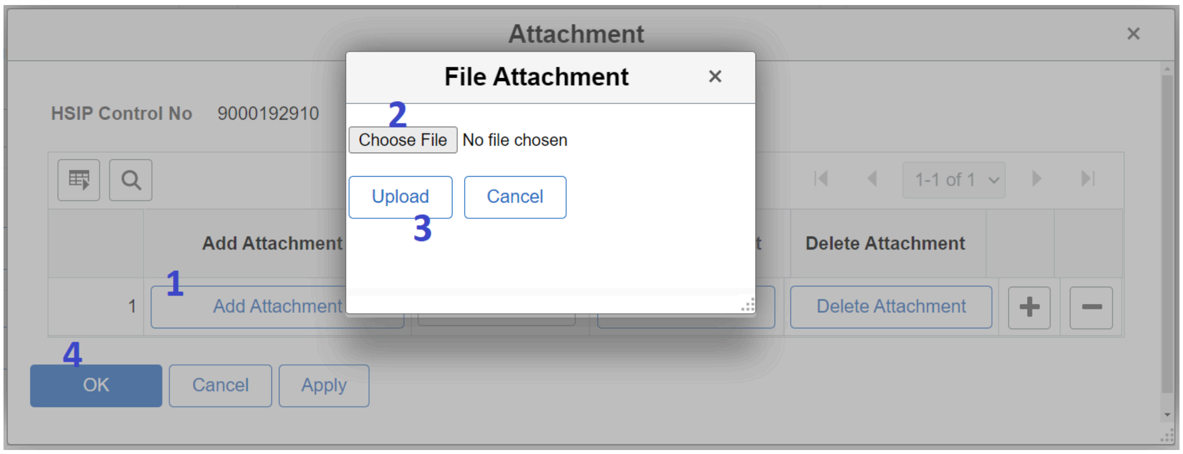
Please do not send subject information over email. Email is not a secure method to send sensitive information. All subject information should be uploaded directly to the HSIP request. In order to upload documentation directly to your HSIP request, you can follow the steps outlined in the AttachDocToRequest.pdf found with the following link.

Submitting Documentation Reference Guide
https://finance.umich.edu/sites/default/files/2019-03/AttachDocToRequest.pdf

When the HSIP request is open, the study team may click on “View / Add Attachment” to open the Attachment dialog box in order to add an attachment.	

Once the Attachment dialog box is open, you may click on (**1**) click Add Attachment (**2**) click Choose File and select File (**3**) click Upload and then (**4**) click OK in order to add an attachment.

Steps to add an attachment



Lost or Stolen HSIP Funds

For lost or stolen HSIP funds, please adhere to any and all University of Michigan procedures regarding the loss or theft of University funds. These procedures may include reporting to other University departments associated with that Study’s funds, campus security, the local police department, risk management, IRB, as well as the representative for your sponsored programs/projects.

Lost Funds

Contact the HSIP office as soon as possible to report the loss of funds. This can be done via email at subject-incentives@umich.edu. For lost funds, the HSIP team would expect all undistributed funds replaced. The source of replacing the lost funds would be best determined by your Finance department. After determining the funding source for replacing the lost funds, the study team can return the funds per the department’s depository process or through a Cash/Check return.

Stolen Funds

Report the theft of funds immediately to local law enforcement to obtain a police report. Contact the HSIP office as soon as possible to report the theft of funds. This can be done via email at subject-incentives@umich.edu.

Lottery/Raffle

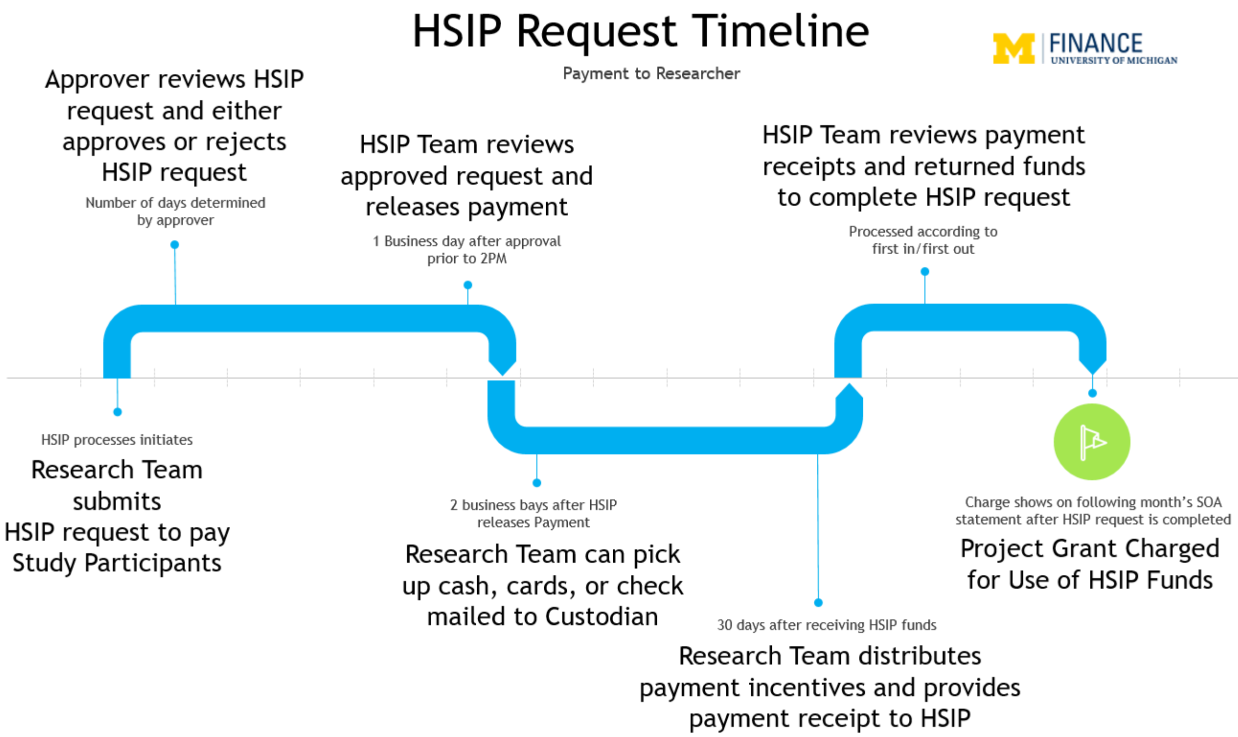
For a lottery/raffle, please reference and follow the guidelines outlined by the IRB, which can be found https://research-compliance.umich.edu/research-incentive-guidelines. Please also be sure that the lottery is consistent with Michigan Raffle guidelines.

Once the payee of the lottery is determined, HSIP would expect to receive the subject information that correlates to the study's tier.

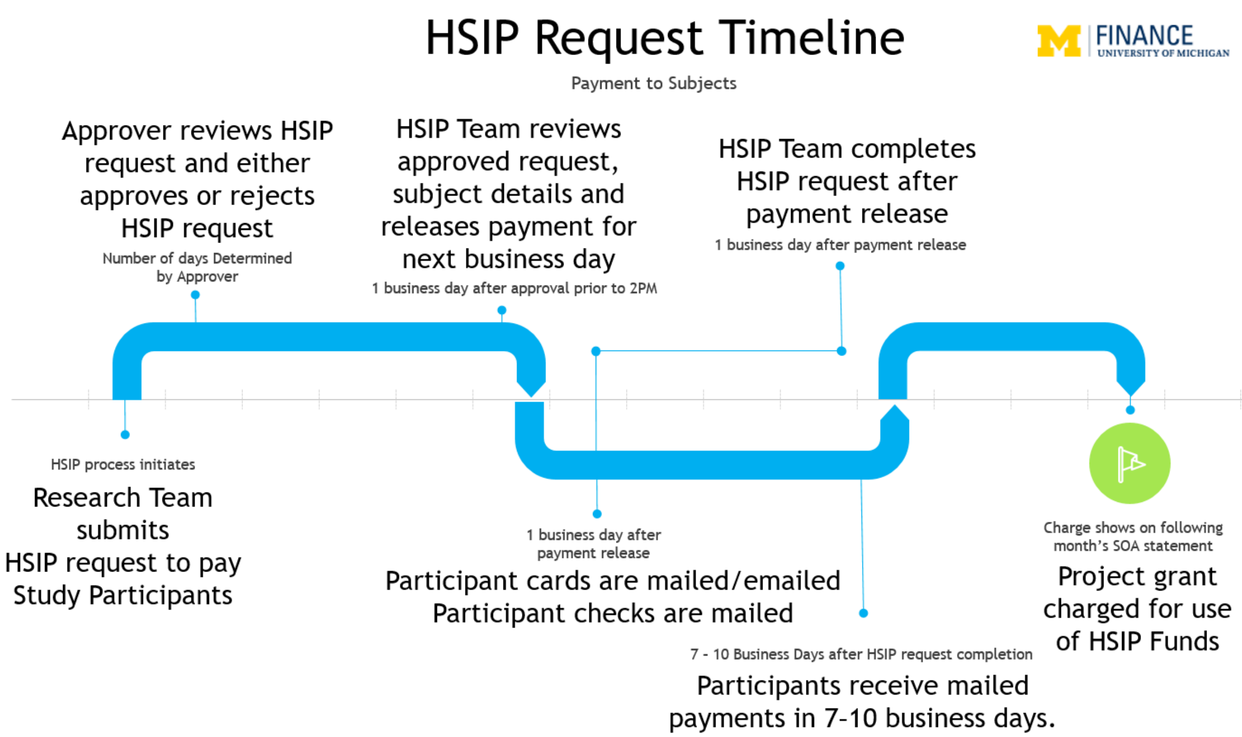
Timeline of the HSIP request

Below are two timelines illustrating the life of an HSIP request so that you may better understand how long it takes to complete the process and the steps involved. The first timeline is for payments distributed to the Research Team. The second timeline is for payment distributed directly to the Study Participants.

For payment distribution to the Research Team



For Payment Distribution Directly to the Study Participants



How to Return Unused Cash or Check Funds

If it is consistent with your Finance Department's depository process, you can take cash or check to make the deposit of unused HSIP funds at one of UofM's cashier's offices. A cash receipt ticket will be generated at the cashier's office with the information that the study team will provide below.

When completing the cash receipt ticket please include the following:
Account: **111575**
Description: **The HSIP Number for which the funds will be returned**
Chartfield: **The remaining chartfields should match the accounting fields in your HSIP request**

Fund	Department	Program	Class	Project/Grant

Once you have returned the funds we ask that a copy of the cash receipt ticket be forwarded to our office over email or uploaded to the HSIP request. We will use that cash receipt ticket or CRT to reconcile the HSIP request.

Contact Information for Research Teams

Below you may find contact information that may best help you in paying study participants.

HSIP Office Contact Information

Hours for card pick up = Monday through Friday 8:15am - 11:15am via appointment
Group email : subject-incentives@umich.edu

Address: Treasurer's Office
3003 S State ST, Suite 10090
Ann Arbor, MI 48109

UofM Cashiers Offices

Hospital Cashier
Hours for pick up / Courier = 7:30 am - 3:30 pm *If pick up after 3:30 call 6-6906 so that funds are not locked in the vault
Group Email: hospitalcashier@umich.edu
Address: 1500 E Medical Center Dr, Rm 2B221
Ann Arbor, MI 48109

Central Cashier

Hours for pick up / Courier = 8:00 am - 4:30 pm M, T, W, F. **10:00 am - 4:30 pm TH
*Student Financial Services will be from 10:00 am to 3:00 pm during the June and July months.
Phone: (734) 764-7447 or toll free (877) 840-4738
Our phone lines will remain open as normal.
Group Email: tellersvcs-hsip@umich.edu
Address: 515 E Jefferson, RM 2226 (SAB)
Ann Arbor, MI 48109

Flint Cashier
Hours for pick up / Courier = 8:30 am - 5:00 pm M, T, TH, F. **9:00 am - 5:00 pm W
Group Email: hsip-flintcashier@umich.edu
Main Line: PH 810 762 3490
Address: 303 E Kearsley Street
261 University Pavilion
Flint, MI 48502-1950

Dearborn Cashier
Hours for pick up = As the Dearborn Cashier's Office has limited availability and an appointment to pick up cash is expected in order to obtain cash, please reach out to studentaccounts@umich.edu to confirm the Dearborn Cashier's availability and to set up an appointment for pick up.
Address: UM Dearborn Financial Services
1020 AB 1491
4901 Evergreen Rd.,
Dearborn, MI 48128-1491

IRB Contact Information

IRB HSBS:
Phone: (734) 936-0933
Fax: (734) 936-1852
Email: irbhsbs@umich.edu

IRB MED:
Phone: 734-763-4768
Fax: 734-763-1234
Email: irbmed@umich.edu

IRB Application Process:
https://research-compliance.umich.edu/irb-application-process

Dash Gift Card Supplier Contact Information

Website: mydashcard.com
Phone Number: 1-833-848-5768
Email: cardholdersupport@dashsolutions.com

Helpful Links for Research Teams

Below you may find links that are helpful when requesting and reconciling an HSIP request.

Request an Extension for the HSIP Request's Receipt Due Date

In rare circumstances, it may be the case that the Research Team is not able to distribute all funds within 30 days. In that case, the Research Team can request an extension to provide payment receipts by completing the Extension Request form with the link below. An approved extension will provide an additional 30 days to the HSIP Request's original due date.

Extension Request
https://docs.google.com/forms/d/e/1FAIpQLSfzgAWz0wuKnjESIScdxE3s0vEDqF1ekhTT0OSTqD3qyi6zTw/viewform

Request Unused Funds be Unloaded from a Gift Card

In cases where there remain unused funds on a single load Researcher gift card, the Research Team can request to have those funds be unloaded from the card. The Research Team can request to have funds unloaded from an HSIP gift card by completing the HSIP Unused Card form using the link below. For each different HSIP #, please submit a separate entry.

HSIP Unused Card Form
https://docs.google.com/forms/d/e/1FAIpQLScIO0-RS4brBP9oNCqkEECmp8btqHsDkr8vtL3bKJkpxRrEwQ/viewform

Once the cards are unloaded, our team will send and email confirmation and the study team may destroy the unused cards.

Request Card Information about an HSIP Gift Card

If the Research Team would like to determine whether a distributed gift card was activated, and the remaining balance of that card, they can request this information. (Please note, however, that HSIP does not have access to the transaction history of the gift card to protect the privacy of the participant. The participant can check their balance for free online or contact the gift card supplier directly.) The Research Team can request balance and card status information for an HSIP gift card, as well as a card duplication, reissuance, or email resend by using the following link.

HSIP Card Inquiry
https://docs.google.com/forms/d/e/1FAIpQLSfb2zEFsAC4m7iHyw9fLiVNzoDVr0ZGe0gx7blfTlaamybIEQ/viewform

Request Check Information about an HSIP Check

You can request the status of a check (cashed or outstanding) by using the following link. Once we confirm that the check is outstanding, we can automatically reissue the check to the updated address you provide in the form if the check was mailed 30 or more days prior. The University has a 30 day policy on reissuing a previously mailed check.

HSIP Check Inquiry
https://docs.google.com/forms/d/e/1FAIpQLSchlJtr4innFH1CuzsGWcvI8lKCJLopOKDujAQ98is9RUkFHQ/viewform

HSIP Trainings

TME 104 - This training also includes a simulation on how to submit an HSIP request.
https://maislinc.umich.edu/Core/pillarRedirect?relyingParty=LM&url=core%2Factivitydetails%2FViewActivityDetails%3FActivityId%3D45848%26UserMode%3D0

TME 103 - Cash handling through MyLinc. This training is required for anyone who is requesting or handling University funds.
https://maislinc.umich.edu/Core/pillarRedirect?relyingParty=LM&url=core%2Factivitydetails%2FViewActivityDetails%3FActivityId%3D69362%26UserMode%3D0

HSIP Policies

Below you can find some of the policies that guide HSIP's processes. For any questions about HSIP's policy, the following information is provided along with the link to the published policy.

HSIP Policy Change

HSIP is updating our policy regarding the collection of Social Security numbers for research participants. This change was developed with input from the Tax Director, Institutional Review Board (IRB) and Human Research Protection Program (HRPP). Below you will find what the change involves, as well as its effects on new and existing studies. This change will be implemented beginning June 1, 2024.

Highlights of the HSIP SSN Policy Change:

- Human Subject Incentive Program (HSIP) is transitioning from a previous five-tier system to a simplified two- tier system for Human Subject Incentive Payments.
    - This change will raise the threshold for Social Security Number (SSN) collection requirements from research participants. Instead of collecting SSNs for payments of $100 or more from a single study, SSNs will now only be required when a participant receives cumulative payments more than $400 or more from all studies they participate in within a calendar year.
    - Currently approved studies may stop collecting SSNs if their study compensates participants less than $400 in a calendar year under the new policy.
        - HSIP will contact studies if a participant is found to have earned more than $400 in a calendar year.

- Moving forward, studies approved after June 1, 2024 will be required to abide by this new policy.
- Existing studies will have one year to transition to the new tier system after June 1, 2024.
    - Studies previously given exemptions that limited the collection of certain information associated with participant payments must contact HSIP to reassess their status under the new policy.
    - Prior to June 1, instructions will be provided to study teams on the HSIP website that detail how to go about requesting an exemption.
    - If your study currently collects SSNs, please reach out to the HSIP team to determine if this collection is still necessary.
    - If under the existing policy HSIP is being provided the necessary information required for the new policy, then existing informed consent documents would not need to be amended and existing subjects would not need to be reconsented. Please contact HSIP if you have any questions.

We encourage the research community to fully understand these policy updates. If you have any questions, please do not hesitate to contact us at subject-incentives@umich.edu.

HSIP Policy Change
https://finance.umich.edu/resource/hsip-policy-change-regarding-tier-structure-and-ssn-collection?check_logged_in=1

SSN Collection Policy

Policy Document: Social Security Number (SSN) Collection and Distribution Procedure for Human Subject Incentive Program (HSIP)

FAQ Document: HSIP SSN policy change FAQ

I. INTRODUCTION

The Human Subject Incentive Program (HSIP) has introduced diverse methods for study teams to offer payments to individuals in exchange for their participation in research. These methods include (via direct mail to participants from HSIP) checks and physical and virtual reloadable prepaid cards and (via distribution to participants from study teams) cash, physical single-use prepaid cards, and payment coupons.

Payments can only be made through HSIP to research participants who are US citizens or resident aliens. These individuals should have a TIN (tax identification number), which is usually a social security number (SSN).

This document outlines a policy change. The prior policy required that study teams collect participant SSNs based on *the total payment amount of an individual study over the duration of a calendar year*. The new policy requires that study teams collect SSNs based on *the total IT payment amount to an individual participant across all studies for which they are compensated in a calendar year*. Participant payments will be monitored by HSIP via weekly audits to determine whether a participant has received $401 or more across all University of Michigan studies for which they received payment for participation during a calendar year. When a participant has received $401 or more during a calendar year, the participant will be required to provide their SSN to the University if they wish to continue receiving payment for their study participation during the current calendar year. For this approach to be effective, participant name and address will need to be collected for all payments to research participants. This new approach is expected to create more flexibility for study teams in compensating research participants and may improve recruitment and retention, particularly of groups frequently underrepresented in research.

Requests for incentive payments will continue to occur through HSIP via established University financial systems and processes. HSIP will continue to offer the existing methods of incentive payments (checks, physical and virtual reloadable prepaid cards, cash, physical single-use prepaid cards, and payment coupons).

II. METHODS OF DISTRIBUTING PAYMENTS TO PARTICIPANTS

a. *Direct Mail to Participants from HSIP*: The HSIP office mails checks made payable to participants and physical and virtual reloadable prepaid cards to participants directly. In this arrangement, study teams collect participant personal information (name, address, and, when necessary, SSN) and provide it to the HSIP office. HSIP uses this information to track payments and determine if the participant has received $401 or more across studies in a calendar year.

b. *Distribution to Participants from Study Teams*: Study teams can distribute payments to participants directly. In this arrangement, the HSIP office gives study teams funds in the form of cash, physical single-use prepaid cards, or payment coupons (which study teams distribute directly to participants) or checks made payable to study teams (which study teams use to purchase third party incentives (e.g., Amazon or Starbucks gift cards, etc.) to distribute directly to participants). In this arrangement, HSIP has released funds on behalf of the University to study teams prior to the University obtaining the participant's personal information (name, address, and, when necessary, SSN) that is necessary to track payments and conduct the necessary audits. As such, it is imperative that study teams collect the required participant personal information and provide it to the HSIP office within 30 days of payment distribution to research participants. As noted in Section I, physical and virtual reloadable prepaid cards and checks made payable to participants cannot be distributed directly to participants by study teams (they must be mailed to participants by the HSIP office).

III. NEW PAYMENT THRESHOLD FOR COLLECTING SOCIAL SECURITY NUMBERS

a. SSN Requirement: If a participant has received $401 or more across all studies during a single calendar year, the participant is required to provide their SSN to receive any additional payments during the calendar year. The study for which the participant is currently seeking to receive payment when reaching this threshold is responsible for collecting the SSN to enable any payment that places the participant's total payment during a calendar year at $401 or more.

b. Payment Tiers: Studies are grouped into two tiers based on total payment over the course of the entire study: $400 or less or $401 or more. Studies with a total payment that could be $401 or more in a calendar year must collect SSNs before the first payment for participation is distributed.

c. Informed Consent: Participants must be explicitly notified in the informed consent document that providing the University a TIN or SSN is required in order to be paid if the study for which they are currently consenting has a total potential payment of $401 or more in a calendar year. For studies that do not provide a total potential payment of $401 or more in a calendar year, participants must be explicitly notified in the informed consent document that providing the University a TIN or SSN is required in order to be paid if they reach a total payment of $401 or more across multiple studies in a single calendar year and wish to be paid for the current study. Individuals who have reached a total payment from the University of $400 in a calendar year but decline to provide their TIN or SSN may continue to participate in studies but cannot receive any payments for their participation in any study through the remainder of the calendar year.

IV. OPERATIONAL PROCESSES

a. Regular Audits: HSIP conducts weekly audits of all payments made to participants.

b. Collecting payment information: For studies classified as Tier A study teams are expected to ask participants for their names and addresses when payment is made. For studies classified as Tier B study teams are expected to ask participants for their names, addresses and SSN when payment is made. Refusal by participants to provide this information should be documented.

c. Payment Alert: When a participant's total payment across studies reaches a cumulative total of $300 in a calendar year, HSIP will send an e-mail notification to the Principal Investigator and Payment Requestor for the study for which the participant was last paid. This notification will alert the study team that the participant will not be able to be compensated more than a cumulative total of $400 across studies in a calendar year without providing the University their SSN. This notification will enable the study team to make participants aware that their SSN is required before any payment that will reach a cumulative total exceeding $400 during the current calendar year can be provided. This notification will provide the study team with the opportunity to alert the participant before they are required to provide their SSN. Early collection of SSNs by study teams before a participant reaches the $400 total payment threshold is strongly encouraged.

d. Consequence of failing to collect required payment information to meet Internal Revenue Service (IRS) requirements:

Direct Mail to Participants from HSIP Distribution Method: If a request for payment has been submitted by the study team to HSIP, but HSIP's weekly audit indicates that the participant's total payment in the calendar year would exceed $400 and the participant has not already provided their SSN, the HSIP office will notify the study team to collect the SSN. If the participant fails to provide their SSN to receive payment, the participant can decline to give their SSN and not be paid or; (2) decline to give the SSN and be paid only up to the $400 threshold in the calendar year.

Distribution to Participants from Study Teams Distribution Method: If a study team fails to collect participant name and address prior to disbursing funds to a participant or if they fail to collect name, address, and SSN prior to disbursing funds to a participant that has reached the $400 threshold in a calendar year (across their own or multiple studies), the study Principal Investigator and Payment Requestor may be marked as non-compliant with University participant payment policies in the HSIP system. In cases of non-compliance in the HSIP system, direct distribution of payments to participants by study teams may no longer be permitted for the study in which the non-compliance occurred; the 'Direct Mail to Participants from HSIP Distribution Method' will be used instead. These participants fall into a 'high risk' category in that they pose the greatest risk to U-M maintaining compliance with IRS tax reporting requirements.

As stewards of the university and federal funds, the study teams are obligated to use "best efforts" to avoid putting the university and participants at unnecessary risk for tax penalties.

e. Assurance of Compliance: It is ***strongly recommended***, especially when study teams are disbursing multiple payments directly to participants and they have received a notification from HSIP that a study participant is close to the $400 limit, that study teams continuously monitor the total payment they are disbursing to each participant in a given calendar year to prevent non-compliance. This will also enable study teams to alert participants of the SSN collection requirements so that participants can make decisions about participating in future research where payment will not be provided unless they provide their SSN.

f. Non-Compliance Reporting: If a study team fails to comply with the procedures and process outlined in this document, the HSIP Office may inform the Human Research Protection Program Director.

g. Reporting to the IRB**:** Submit an ORIO report to the IRB if a consented research participant withdraws from study participation because they will not provide their SSN in order to receive payment.

V. STUDY TEAM RESPONSIBILITIES

At the time of participant payment, study teams must promptly provide the HSIP Office with participant names and addresses; limited exceptions are only permitted after assessment by the HSIP Office in collaboration with the Human Research Protection Program Director for undue hardship. Requests for exceptions to this policy should be submitted in advance of payment distribution to the HSIP Office. Decisions regarding exceptions for sensitive studies will be made in collaboration between the HSIP Office and the Human Research Protection Program, ensuring compliance with federal requirements in both domains.

Internal and confidential tracking within the University of the identity of participants being paid is a necessary component of maintaining compliance and oversight. Principal Investigators play a crucial role in ensuring the success of this policy change and procedure through their compliance.

When the University does not issue a 1099 to participants paid $600 or more in a calendar year, IRS penalties could be applied to the University. Further, when a study team fails to collect a SSN when required by IRS requirements and the research is federally funded, the study is in breach of terms requiring adherence to applicable laws and requirements (2 CFR Part 200.300 & 2 CFR 200.303). The study team has a responsibility as stewards of University and federal funds to minimize the possibility that the University is subjected to any IRS penalties and adhere to contractual terms of federal grants.

Participants receiving payment exceeding IRS reporting thresholds of $600 without providing their SSN to the University are not adhering to tax requirements. The study team has a responsibility to uphold the ethical principles of human participant research by minimizing the possibility that research participants are subjected to IRS inquiries for failing to adhere to tax requirements. If study teams overlook the collection of essential information from study participants, they are putting participants at risk for personally not adhering to tax requirements.

SSN Collection Policy
https://finance.umich.edu/resource/policy-document-social-security-number-ssn-collection-and-distribution-procedure-human

HSIP SSN Policy FAQ

Human Subject Incentive Program SSN Policy FAQs

Policy link: HSIP SSN collection Policy

1. **What is changing?**

- Previous policy mandated collecting SSNs from participants if their potential total payment from a single-study could exceed $100 in a calendar year. The updated policy makes two changes to this rule: 1) increases the dollar amount threshold to $400 in a calendar year; and 2) requires gathering SSNs based on a participant's annual total earnings from all studies, not just one study.
- In addition, the current tier structure is going away. Studies will now fall into two tiers: payments up to $400, and payments over $400. For studies potentially paying over $400 in a calendar year, SSNs must be collected before the initial payment.

2. **Why is this change happening?**
    - The policy change is happening to streamline the process for collecting study participant information, ensuring better tracking and compliance with federal IRS payment reporting requirements. This shift aims to standardize the SSN collection process when participant compensation reaches or exceeds a certain threshold ($401 or more) regardless of individual study payments.
    - This change will also create more flexibility in participant recruitment and remove the administrative burden of collecting and storing SSNs for many studies.
3. **How will this affect new studies?**
    - After June 1, 2024 New studies will be expected to follow the new tier system. This should cause minimal to no disruption as prior requirements of collecting a payee's name and address remain the same.
    - All new studies will need to include language in the informed consent document informing participants of the requirement around providing their SSN.
4. **How will this affect existing studies?**
    - After June 1, 2024 existing studies will be migrated to the new tier system over the next 12 months when appropriate. This is expected to have minimal disruption and will relax the data collection requirements for many studies, removing the need to collect SSN from all payees and only collecting when an individual has been compensated more than $400 or the study is designated as Tier B.
    - Existing studies may need to re-consent participants informing them of the requirement to provide a SSN if they are compensated more then $400

- Existing studies with Tier 2 designation or exemptions from collecting certain information will need to reach out to the HSIP office to revisit their exemptions to determine if the exemptions are still appropriate.

5. **How will new and existing studies be supported in transitioning to this new policy, and what resources are available to assist with compliance?**
    - The HSIP team will be available to answer questions and provide guidance. HSIP will contact studies teams if they identify a payment that pushes a participant over the $400 threshold. HSIP can be contacted at subject-incentives@umich.edu.
    - The IRB will adjust all current studies to the new tier system and facilitate amendments to informed consent docs via standard methods.
6. **What steps should a study team take if a participant is approaching the $401 threshold?**
    - The study for which the participant is currently seeking to receive payment when reaching this threshold is responsible for collecting the SSN to enable any payment that places the participant’s total payment during a calendar year at $401 or more.
    - When a participant's yearly earnings from studies hit $300, HSIP will alert the Principal Investigator and Payment Requestor of the last study paid. This notice informs the team that exceeding $400 in annual compensation requires the participant's SSN. The notice can prompt early SSN collection by the study team, which is highly recommended before payments reach $400.
7. **What should a study team do if they become aware of non-compliance with this policy?**
    - Study teams are strongly encouraged to track participant payments when study teams are disbursing multiple payments directly to participants and they have received a notification from HSIP that a study participant is close to the $400 limit to ensure compliance and inform participants about SSN submission requirements for future paid research participation.
    - If a study team becomes aware of non-compliance with one of its participants, then they should inform HSIP office and inform the the research participants they can either:
        - Provide their SSN to continue to receive payments
        - Or decline to provide their SSN and forego any future payments for the calendar year.
    - Non-adherence to these guidelines may result in the HSIP Office notifying the Director of the Human Research Protection Program.

- If a participant withdraws consent due to unwillingness to provide their SSN for payment, the study team should file an ORIO report with the IRB.
- HSIP monitors and conducts weekly audits of participant payments and will notify research teams of any issues it identifies.

8. **What is considered non-compliance with this policy?**
    - Non compliance exists when a study team fails to collect required information for payments that are distributed. For Tier A Studies this is name, address, payment amount and payment date. For Tier B studies this is name, address, SSN, payment amount and payment date.
        - If a participant refuses to provide information i.e. name and address a study team can document that refusal to demonstrate efforts to comply with the policy.
        - When a participant has been compensated more than $400 in a calendar year regardless of study Tier assignment, all information is mandatory for that participant and study teams are expected to collect this information before distributing compensation to avoid non-compliance.
    - Non-compliance is evaluated holistically, with a focus on patterns or systemic issues in following payment policies rather than isolated incidents.
9. **In case of policy non-compliance, how can a study team regain the ability to distribute payments directly to participants?**
    - Study teams must show they can adhere to the policy effectively. If participants refuse to share specific information, documenting attempts by study groups to gather the required information will be considered compliant and can result in reinstating the ability to distribute payments directly to participants.
10. **How should a study team handle participant consent and payment if the participant does not have an SSN?**
    - If a participant does not have a SSN to provide and is residing in the United States, they should be paid through payroll and not through HSIP. If there are questions please contact subject-incentives@umich.edu for help in determining what is appropriate.
11. **Are there any special considerations or alternative procedures for sensitive studies that involve vulnerable populations?**
    - Requests for exceptions to this policy should be submitted in advance of payment distribution to the HSIP Office. Decisions regarding exceptions for sensitive studies will be made in collaboration between the HSIP

Office, the IRB, Tax Office and the Human Research Protection Program, ensuring compliance with federal regulations in both domains.

12. **Do I need to update the informed consent document?**
    - Informed consent documents must clearly state that participants must provide the University their TIN or SSN for payment if they earn $401 or more within a calendar year from research participation. If participants have received $400 from the University in one year for research participation but refuse to provide their TIN or SSN, they can still join studies but won't be paid for any participation for the rest of that year.
13. **What are the implications for a participant if they choose not to provide their SSN after reaching the $401 threshold?**
    - If the participant fails to provide their SSN to receive payment, the participant can (1) decline to give their SSN and not be paid or; (2) decline to give the SSN and be paid only up to the $400 threshold in the calendar year.
14. **Can a participant retract their SSN after they have provided it, and what would be the consequences?**
    - HSIP is unable to remove SSNs from UM systems once they have been submitted.
15. **Can I delete SSN once I've submitted it to the HSIP system?**
    - Study teams should store the payment information collected until they receive an email notification their HSIP request has been completed. Once study teams receive this notification HSIP has received payment information, they can delete payment information which may include a SSN.
16. **What is the role of the Principal Investigator in ensuring compliance with the new policy?**
    - SPG 501.07 states financial management is in the hands of the PI's and with their study teams. The PI should understand the financial authority and obligations related to Human Subject Payments.
17. **What are the potential consequences for the University if IRS penalties are applied due to non-compliance with this policy?**
    - When the University does not issue a 1099 to participants paid $600 or more in a calendar year, IRS penalties could be applied to the University and the research participant. Further, when a study team fails to collect a SSN when required by IRS regulations and the research is federally funded, the study is in breach of terms requiring adherence to applicable laws and requirements (2 CFR Part 200.300 & 2 CFR 200.303). The study team has a responsibility as stewards of University and federal

funds to minimize the possibility that the University is subjected to any IRS penalties and adhere to contractual terms of federal grants.

HSIP SSN Policy FAQ
https://finance.umich.edu/resource/human-subject-incentive-program-tierssn-policy-faqs

Card to Research Pause:
Due to the decommissioning of Wolverine Tower and ongoing HSIP staff relocation efforts, the option for study teams to pick up single-use prepaid gift cards from Wolverine Tower ("Card to Researcher" option in HSIP requests) will be temporarily paused, effective December 12, 2025. This change affects study teams that currently pick up physical single-use prepaid gift cards for in-person distribution during study visits.

Moving forward, the following flexible and secure participant incentive payment options are available until our new office opens (anticipated in mid-2026):

Cash (picked up at the U-M Cashier’s Office)
Physical prepaid reloadable gift cards (mailed directly to participants)
Virtual prepaid reloadable gift cards (emailed to participants)
Checks (mailed to participants or the research team)
Payment coupons (distributed by researchers and redeemed by participants at the U-M Cashier’s Office)
Third-party gift cards (e.g., Amazon, Starbucks, etc., purchased by research teams with HSIP funds)
Important reminder

Please review your IRB-approved study documents. An amendment to your IRB application may be required before you implement new procedures if they impact informed consent language, recruitment materials, confidentiality, data collection, or participant expectations. For additional information, please review this IRB Guidance or contact the IRB office overseeing your study.

We appreciate your patience as we relocate to our new office and are committed to ensuring a smooth transition so participant payments continue uninterrupted. We’ve already reached out to the researchers who use the single-use card payment option to provide information about other payment options. Moving forward, please contact our team at subject-incentives@umich.edu if you have any questions about alternative payment options.

Thank you for your partnership as we support U-M’s research efforts.