

TC IRB Researcher Checklist for Compensating Research Participants

Use this checklist to ensure that your proposed compensation plan is complete, ethically sound, and compliant with institutional, federal, and, if applicable, international regulations. For additional guidance, including sample language to include in your study documents, see [Appendix A: Where to Include Compensation Information in IRB Materials](#).

- Have you categorized each payment as **reimbursement**, **compensation**, or **incentive**?
- Have you itemized payments accordingly in the IRB application and provided a clear rationale for each?
- Does your consent form include a **plain-language summary of the full compensation plan**, including amounts, timing, and any pro-rating?
- Is the proposed amount appropriate for the participant's **time commitment** and **level of inconvenience or burden**?
- If different tasks or visits are compensated differently, have you clearly described that structure?
- Will participants incur out-of-pocket costs (e.g., travel, meals, lodging)? If so:
 - Have you specified what expenses are reimbursed and up to what amount?
 - Have you clarified the process for **receipts, documentation, and timelines**?
- Are incentives (e.g., bonuses for completing multiple sessions) **clearly distinguished** from other payment types?
 - Have you justified their use in the IRB application, including why they are necessary (e.g., retention, hard-to-reach population)?
 - Is it clear that **incentives are not coercive** or excessive relative to the study risk?
- If using course credit, have you described alternative activities and ensured identity protection through de-identified receipts?
- Are participants able to receive **partial payment** for completing portions of the study?
 - If pro-rated, is the breakdown explained in both the IRB application and the consent form?
- Have you used only the term “drawing” and described odds clearly, if participants are to be entered into a drawing? Have you ensured all eligible individuals can enter?
- Are you offering **in-kind compensation** (e.g., meals, services, equipment)? If yes:
 - Is the value reasonable and appropriate for the population?
 - Have you disclosed this clearly in all materials?
- Have you confirmed that no referral bonuses or finder's fees are being offered in the study?
- If your study involves **international participants**, have you:
 - Consulted with local experts or institutional resources on legality and cultural norms?
 - Confirmed that compensation is permissible and feasible?
- Have you acknowledged that **compensation of \$600 or more** in a calendar year may require a **I 099 form** to be issued by TC?
- Have you consulted with your **department or business unit** to confirm the appropriate procedures for issuing compensation, including any required forms, tracking mechanisms, or tax reporting responsibilities?

- If personally identifiable information is collected for compensation or reimbursement (e.g., mailing addresses, SSNs), have you:
 - Justified this in the IRB application (Section IV) and the consent form (PROTECTION OF YOUR CONFIDENTIALITY)?
 - Described how this data will be secured?
- Are NYC DOE teachers involved? If yes:
 - Have you confirmed whether compensation is allowed during work hours or class time?
- Are any participants **minors, prisoners, refugees, undocumented individuals, or otherwise vulnerable**? If yes:
 - Have you addressed any **ethical considerations specific to that population**? For example:
 - For minors: Are compensation methods age-appropriate and non-coercive?
 - For refugees: Is the value or form of compensation context-sensitive (e.g., cash vs. essentials)?
 - For undocumented participants: Have you minimized collection of identifying information to reduce risk?
 - For prisoners: Is participation voluntary without implication of improved status or benefits?
- Have you ensured compensation is **not framed as a study benefit** in the IRB application, consent form, and recruitment materials?
- Is compensation described **consistently across the IRB application, consent form, and recruitment materials**?

Resources

- [U.S. Department of Health and Human Services \(DHHS\) Code of Federal Regulations Title 45, Part 46 – Protection of Human Subjects](#)
- [U.S. Food and Drug Administration \(FDA\) Code of Federal Regulations Title 21, Part 50 – Protection of Human Subjects \(other parts, e.g. parts 56, 312 and 812, also apply\)](#)
- [DHHS's Office for Human Research Protections \(OHRP\) FAQs on informed consent](#)
- [FDA's Payment and Reimbursement to Research Subjects: Guidance for Institutional Review Boards and Clinical Investigators](#)
- Różyńska J. (2022). The ethical anatomy of payment for research participants. *Medicine, health care, and philosophy*, 25(3), 449–464. <https://doi.org/10.1007/s11019-022-10092-1>
- Nyangulu, W., Mungwira, R., Nampota, N. *et al.* (2019). Compensation of subjects for participation in biomedical research in resource-limited settings: a discussion of practices in Malawi. *BMC Med Ethics* 20, 82 <https://doi.org/10.1186/s12910-019-0422-6>
- [Attachment A - Addressing Ethical Concerns Offers of Payment to Research Participants](#)
- Gelinas, L., Largent, E. A., Cohen, I. G., Kornetsky, S., Bierer, B. E., & Fernandez Lynch, H. (2018). A Framework for Ethical Payment to Research Participants. *The New England journal of medicine*, 378(8), 766–771. <https://doi.org/10.1056/NEJMs1710591>

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Appendix A: Where to Include Compensation Information in IRB Materials

Compensation Type	IRB Application (Section II, Q.15; Section IV)	Consent Form (Sections WILL I BE PAID FOR BEING IN THIS STUDY?, & PROTECTION OF YOUR CONFIDENTIALITY)	Recruitment Materials
Flat Rate (e.g., \$25 gift card)	<p>Describe amount, type (e.g., gift card, cash), timing, and delivery method.</p> <p>Sample language: <u>Section II, Q.15:</u> Participants who complete the interview will each receive a \$25 Amazon electronic gift card as compensation for their time. The gift card will be sent via email to the address provided by the participant, within 48 hours of completing the interview.</p> <p><u>Section IV:</u> No personal identifying information beyond what is required for payment processing (i.e., email address) will be collected, and all data will be handled in accordance with institutional confidentiality protocols.</p>	<p>State amount, type, and how/when it will be provided. Make clear it's not dependent on completing the study (unless justified).</p> <p>Sample language: <u>Will I be paid for being in this study? section:</u> Yes. You will receive a \$25 Amazon electronic gift card after completing the interview. The gift card will be sent to the email address you provide, usually within 48 hours. If you choose to withdraw before completing the interview, you may not be eligible to receive the full compensation.</p> <p><u>Protection of your confidentiality section:</u> To process your compensation, we may need to collect your name and contact information (i.e., email address). This information will be stored separately from your research data and will not be linked to your responses or results.</p> <p>Only authorized personnel involved in research administration or financial services will have access to this information for reimbursement purposes. It will be kept confidential and protected according to institutional data security policies.</p>	Must reflect payment structure honestly.
Pro-Rated Payment	<p>Specify breakdown (e.g., \$10 per visit); justify fairness.</p> <p>Sample language: <u>Section II, Q.15:</u> Participants will be reimbursed for travel expenses up to \$20 per visit. Reimbursement will be provided via check or electronic transfer, upon submission of a receipt within 7 days of participation.</p>	<p>State that compensation will be pro-rated based on level of participation.</p> <p>Sample language: You will receive \$10 for completing the survey and \$15 for completing the interview, for a total of up to \$25. If you only complete one part, you will receive payment for that portion.</p>	Must reflect payment structure honestly.

	<p><i>This reimbursement is intended to offset reasonable transportation costs and is not considered compensation for participation. Participants will be informed of the reimbursement process and requirements during the consent process.</i></p> <p><u>Section IV:</u> No personal identifying information beyond what is required for payment processing (i.e., email address) will be collected, and all data will be handled in accordance with institutional confidentiality protocols.</p>	<p><u>Protection of your confidentiality section:</u> To process your compensation, we may need to collect your name and contact information (i.e., name, email address). This information will be stored separately from your research data and will not be linked to your responses or results.</p> <p>Only authorized personnel involved in research administration or financial services will have access to this information for compensation purposes. It will be kept confidential and protected according to institutional data security policies.</p>	
Reimbursement	<p>Describe reimbursable items (e.g., travel), receipt requirements, and process.</p> <p>Sample language:</p> <p><u>Section II, Q.15:</u> Participants will be reimbursed for out-of-pocket travel expenses up to \$20 per visit. This reimbursement is intended to reduce financial barriers to participation and ensure equitable access to the study.</p> <p>Eligible expenses may include public transit fares, parking costs, or personal vehicle mileage (reimbursed at the institutional rate). Participants will be instructed to retain and submit receipts within 7 days of participation, either by email or in person. Reimbursements will be processed by check or electronic transfer, based on participant preference.</p> <p><u>Section IV:</u> No personal identifying information beyond what is required for payment processing (i.e., email address) will be collected, and all data will be handled in accordance with institutional confidentiality protocols.</p>	<p>Clarify that participants will be reimbursed for expenses and how they submit receipts.</p> <p>Sample language: You will not receive compensation for participating in this study. However, you may be reimbursed for travel expenses of up to \$20 per visit. To receive reimbursement, please save your receipt(s) and submit them by email or in person within 7 days of your study visit. Reimbursements will be provided by electronic transfer or check, depending on your preference.</p> <p><u>Protection of your confidentiality section:</u> To process your reimbursement, we may need to collect your name, contact information, and receipt(s). This information will be stored separately from your research data and will not be linked to your responses or results.</p> <p>Only authorized personnel involved in research administration or financial services will have access to this information for reimbursement purposes. It will be kept confidential and protected according to institutional data security policies.</p>	Avoid calling this “payment”, be clear it’s reimbursement.
Incentives (above standard)	<p>Justify need (e.g., hard-to-recruit population); explain amount and form.</p> <p>Sample language:</p>	Emphasize voluntary participation and disclose incentive terms carefully.	Must be clearly labeled as incentive or “thank you”, avoid salesy tone.

	<p><u>Section II, Q.15:</u> In addition to standard compensation, participants will receive an additional \$10 incentive. This incentive is intended to support full participation and reduce attrition in a two-part study design. The amount is modest and unlikely to exert undue influence. All participants will be informed that they may discontinue participation at any time and will still receive compensation for any portion of the study they complete. The incentive will be delivered electronically, within 48 hours of completing the follow-up activity.</p> <p><u>Section IV:</u> No personal identifying information beyond what is required for payment processing (i.e., email address) will be collected, and all data will be handled in accordance with institutional confidentiality protocols.</p>	<p>Sample language: You will receive \$15 for completing the initial survey. If you also complete a follow-up interview, you will receive an additional \$10 as a thank-you for completing both parts of the study. The incentive will be delivered electronically, within 48 hours of completing the follow-up interview.</p> <p>This follow-up payment is provided as an incentive to support full participation. You are not required to complete both parts of the study and may still receive compensation for the portion you complete.</p> <p><u>Protection of your confidentiality section:</u> To process your compensation, we may need to collect your name and contact information (i.e., email address). This information will be stored separately from your research data and will not be linked to your responses or results.</p> <p>Only authorized personnel involved in research administration or financial services will have access to this information for compensation purposes. It will be kept confidential and protected according to institutional data security policies.</p>	
Tangible Goods (<\$100)	<p>Describe items (e.g., water bottles, notebooks); justify if above \$100.</p> <p>Sample language: Participants who complete the study will receive a small token of appreciation in the form of a tangible item (e.g., a reusable water bottle valued at approximately \$10). This non-cash item is intended as a gesture of appreciation and not as an incentive to participate. The item will be distributed at the end of the session, regardless of whether participants complete all components.</p> <p><u>Section IV:</u> No personal identifying information beyond what is required for payment processing (i.e., name, mailing</p>	<p>Mention as token of appreciation; confirm value and that it's not coercive.</p> <p>Sample language: You will not receive monetary compensation for participating in this study. However, as a thank you for your time, you will receive a small gift (such as a reusable water bottle) valued at approximately \$10. This item will be given to you at the end of your participation, whether or not you complete the entire study.</p> <p><u>Protection of your confidentiality section:</u> To process your token of appreciation, we may need to collect your name and contact information (i.e., name, mailing address). This information will be</p>	Must reflect payment structure honestly.

	address) will be collected, and all data will be handled in accordance with institutional confidentiality protocols.	stored separately from your research data and will not be linked to your responses or results. Only authorized personnel involved in research administration will have access to this information for distribution purposes. It will be kept confidential and protected according to institutional data security policies.	
Drawing / Raffle	<p>Explain eligibility, number of winners, odds, and delivery method. Unless participation numbers are guaranteed, odds should usually be described conditionally.</p> <p>Sample language: <u>Section II, Q.15:</u> Participants who complete the interview will be entered into a drawing for a \$25 Amazon electronic gift card. One participant will be randomly selected, and the gift card will be emailed to the winner within 48 hours of the drawing. The odds of receiving the gift card depend on the total number of eligible participants. For example, if 10 people complete the interview, the chance of being selected is 1 in 10.</p> <p><u>Section IV:</u> No personal identifying information beyond what is required for payment processing (i.e., email address) will be collected, and all data will be handled in accordance with institutional confidentiality protocols.</p>	<p>Clarify that participation does not guarantee compensation; describe drawing process and notification.</p> <p>Sample language: After completing the interview, you will be entered into a drawing for a \$25 Amazon electronic gift card. One participant will be randomly selected, and the gift card will be emailed to the winner within 48 hours of the drawing. The odds of receiving the gift card depend on the total number of eligible participants. For example, if 10 people complete the interview, the chance of being selected is 1 in 10.</p> <p><u>Protection of your confidentiality section:</u> To process your compensation, we may need to collect your name and contact information (i.e., email address). This information will be stored separately from your research data and will not be linked to your responses or results.</p> <p>Only authorized personnel involved in research administration or financial services will have access to this information for reimbursement purposes. It will be kept confidential and protected according to institutional data security policies</p>	<p>Must include the word “drawing” or “chance to win”, avoid “raffle” or “lottery.”</p>