**Research Participant Payments to Saint Louis University Employees**

* The university follows IRS tax laws. Payments to research participants who are University employees are taxed. The payments will be reported on the annual W-2 from the university.
* The university will also calculate the tax withholdings on the research participant payment.
* This applies to anyone who worked for the University *within the same calendar year* as their participation in a study. If a participant is not a current employee, but was an employee any time after January 1st, that payment is still subject to W-2 reporting and withholdings.

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| **Student Workers** |
| * Since student work assignments are shorter term, university policy requires that all research participation payments are issued via additive pay to ensure the appropriate withholdings are assessed. Student workers are not eligible for other payment options.
* Student workers must self-report their status as a student worker. This policy applies to bi-weekly paid part- time positions. It does not apply to graduate students receiving a monthly stipend.
* All payments to study subjects are reviewed monthly and compared against Banner data to identify payments made to employees. If student worker status is discovered in this report, the payroll system will be updated so that all future study payments will be made via additive pay. If a student’s work assignment is current, taxes on research payments will be applied to the next paycheck, and the earnings reported on the W-2.
* If study participation extends beyond employment, the income will be reported on the W-2. If study participation extends into a new calendar year, and a student is still no longer an employee, that student will be eligible for alternative forms of payments.

*I am a Student Worker and I understand I will be paid via Additive Pay:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Printed Name Signed Name Date |

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| **All Other University Employees** |
| * All other University employees can choose to receive research participant payment via ClinCard or additive pay.
* The amount of money earned determines the tax withholding. The method of payment determines when payment is received, and when taxes are withheld.
* If an employee chooses to be paid via ClinCard, funds are immediately available on the ClinCard. Taxes on that payment will be withheld on a future paycheck.
* If an employee chooses to be paid via additive pay, the study compensation and the related tax withholding will be on a future paycheck.
* Employees can change from one payment to another during participation in a study. The change will only apply to any future visits. It cannot be applied retroactively.
* With either payment option, any retirement match from the university is also applied to these earnings.

*I am a University employee, my preferred payment method is:*🞏 Additive Pay 🞏 ClinCard \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Printed Name Signed Name Date |