

## Homewood IRB Procedures for Paying Research Participants

### Payment Options <\$200 per individual in a given year:

**Payments to participants in research studies may be paid without collection of SSNs/ITINs for some of the options below if they do not exceed \$200 per individual per year. *The exception is ClinCard that always requires SSN or the payment is subject to 30% tax withholding.***

**ClinCard (Greenphire):** ClinCard is a Study Participant specialized management and payment solution providing a virtual, single use or reloadable card as payment options. The study must first obtain IRB approval to use ClinCard and also obtain verification from the appropriate Departmental/Divisional financial approver that there is a valid IO and Fund# to support the use of the program. Once IRB approval is obtained, the Study can be set up within the ClinCard solution and administered locally by the department. ClinCard always requires a SSN from the payee even for amounts less than \$200 otherwise the payment amount is subject to 30% IRS tax withholdings. ClinCard is subject to card and load fees. **Note: ClinCard is in the process of being rolled out and will soon be available to all divisions/departments.**

- Study teams seeking to use the ClinCard as a participant payment option must first obtain IRB approval via using the instructions available [here](#).
- For studies that use the ClinCard all participants must be provided with a Greenphire ClinCard Information Sheet.
  - [Greenphire ClinCard Information Sheet - English](#)
  - [Greenphire ClinCard Information Sheet - Spanish](#)

**Petty Cash:** The study must reach out to JHU's Office of the Treasurer (AKA "Treasury") to request creation of a petty cash account with Bank of America. Once created, the study will disperse the funds to the participants and submit monthly replenishment requests to the JH Accounts Payable Shared Service Center (APSSC). *See the contact information for Treasury and APSSC below.* Once APSSC reviews and posts, the money is directly deposited back into the study's Bank of America account for further distribution. Please refer to the Petty Cash Policy.

**Gift Cards:** Requests for gift cards in amounts under \$200 from retail outlets will be handled in accordance with the Petty Cash Policy. **Note: gift cards normally have an acquisition cost in addition to the face value of the card.**

**Anonymous Prepaid Visa Cards:** Studies can choose this option by contacting Treasury. They must provide the study project summary, internal order number for expense booking, number of participants, and amount per card. Treasury will request the cards from Bank of America and provide to the study for disbursement. **These cards are not reloadable and may not be issued in amounts greater than \$200.**

**Prepaid Reloadable Visa Cards with \$200 annual limits:** Studies can choose this option by contacting Treasury. The study must provide the study project summary, internal order number for expense booking, number of participants, and their names, contact information (address and phone number), and initial amount per card. Treasury will request the cards from Bank of America and provide them to the study for distribution. Departments must contact Treasury for reloading of the cards.

## Payment Options >\$200 per individual in a given year:

**Payments to participants in research studies that exceed \$200 must collect SSNs/ITINs for the options below and report annually all payments made to each individual. ClinCard which always requires SSN for payment is subject to 30% withholding, reporting requirements are all automated to reduce the burden on the study team.**

**ClinCard (Greenphire):** See description above for ClinCard.

- Study teams seeking to use the ClinCard as a participant payment option must first obtain IRB approval using the instructions available [here](#).
- For studies that use the ClinCard all participants must be provided with a [Greenphire ClinCard Information Sheet](#).

**Direct Payment from APSSC:** Studies can choose to have their participants set up as vendors via the vendor management portal, PaymentWorks. Once created, the study will submit online payment requests (FV60) through SAP with all necessary supporting documentation. After the transaction is reviewed and approved by APSSC, the payment will be issued to the participant via check or electronic funds transfer, per their vendor record setup. See the APSSC Vendor Management page for details regarding PaymentWorks: [http://ssc.jhmi.edu/accountspayable/vm/dept/dept\\_home.html](http://ssc.jhmi.edu/accountspayable/vm/dept/dept_home.html)

## Contact Information:

Accounts Payable Shared Services: 443-997-6688 or [apssc@jhmi.edu](mailto:apssc@jhmi.edu)

Treasury: 443-997-8122 [rcarter@jhu.edu](mailto:rcarter@jhu.edu) or [kbrowne@jhu.edu](mailto:kbrowne@jhu.edu)