

FROM THE JANUARY 7, 2009 ADMINISTRATIVE BULLETIN
ISSUED BY THE JOHNS HOPKINS CONTROLLER'S OFFICE

Study Participants

Study participants can be employees. There is no difference in how the payments are made if the participant is an employee as the payments are not related to employment.

Study participant information is maintained in a database called the Clinical Research Management System (CRMS).

Non-confidential Study Participants:

Use CRMS to identify study participants participating in studies during the current calendar year.

For payments to non-confidential study participants where the total amount during the calendar year is expected to be paid it less than or equal to \$400, a Petty Cash Voucher ([B-28](#)) is completed and attached to the supporting documentation and include the recipient's name, date, total amount paid, individual's address, participant identifier number, cost center or internal order to be charged, description and signature of the person receiving the money and the approver. Vouchers must be forwarded to Accounts Payable Shared Services for tax reporting purposes along with the month end replenishment and reconciliation report.

Where the total amount to be paid during the calendar year will be greater than \$400 or if the participant has been or is currently in other studies, the individual's address, participant identifier number, and social security number must be provided. The payment cannot be made using petty cash. You must submit a request to add a new vendor in the Vendor Master then submit an online payment request (FV60) to request these payments.

Study Participants will receive a 1099 if they are paid more than \$600 during the calendar year. **NOTE:** It is required for tax reporting purposes to obtain the individual's address and social security number. Failure to properly report these payments could result in IRS penalties and interest.

Confidential Study Participants:

If the research study is of a confidential nature and a **Verification of Confidential Nature (VCN)** is included with the documentation, payments to individuals may appear with only the participant identifier number recorded in the "Received By" space on the Petty Cash Voucher ([B-28](#)). All VCN research participants are to have a participant identifier number.

The non-confidential and VCN participants are recorded in SAP for **CHECK payments ONLY** as "One Time Vendor". By using the "One Time Vendors", it will eliminate the need to set the Study Participants up in the Vendor Master Data file since most payments are not recurring.