# **Illinois State University**

# **IRB-Approved Informed Consent Form Language for Research Studies using Participant Incentives**

# ***Revised 7/11/2019***

Look for the scenario that fits your situation. If you have any questions, contact the Research Incentive Coordinator (RIC) at researchincentives@ilstu.edu or (309)438-2596.

## **Self-funded (i.e. out-of-pocket) studies**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

## **Self-funded (i.e. out-of-pocket) studies with anonymous survey (e.g. online) for which you will have to collect contact information to make the incentive payment**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive compensation, at the end of the survey you will be taken to a separate page to enter your contact information. This information will be kept entirely separate from the survey and your responses. Once the compensation is distributed, we will delete your contact information.

## **University funded $25 or under – Confidential and Anonymous Studies**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive the compensation, the researcher will keep a log of who has received compensation. This information will be kept entirely separate from the research data and will be securely stored by the researcher for audit purposes only.

## **University funded $25 or under – Identified Study (i.e. *not* Confidential or Anonymous Studies)**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive the compensation, the researcher will keep a log of who has received compensation. Your name may be shared with other University employees for accounting purposes. No research data will be associated with this information.

## **University funded $25 or less, anonymous survey (e.g. online) for which you will have to collect contact information to make the incentive payment**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive the compensation, at the end of the survey you will be taken to a separate page to enter your contact information. This information will be kept entirely separate from the survey and your responses and will be securely stored by the researcher for audit purposes only.

## **University funded $25.01-$99.99**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive compensation for participating in this study, you must complete a participant receipt form. These forms are used to meet federal reporting guidelines, but will be handled only by University employees who have signed confidentiality agreements and who will ensure the information is handled in a secure manner. No research data will be associated with these forms. **You may participate in this study without compensation if you do not wish to complete this form.**

## **University funded $100 or over**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive compensation for participating in this study, you must complete a participant receipt form. These forms are used to meet federal reporting guidelines, but will be handled only by University employees who have signed confidentiality agreements and who will ensure the information is handled in a secure manner. No research data will be associated with these forms. **You may participate in this study without compensation if you do not wish to complete this form.**

## **University funded $25.01-$99.99 and $100 or more, anonymous survey (e.g. online) for which you will have to collect contact information to make the incentive payment**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive the compensation, at the end of the survey you will be taken to a separate page to enter your contact information and complete a participant receipt form (PRF). The PRF is needed to meet federal reporting guidelines. All the information will be handled only by University employees who have signed confidentiality agreements and who will ensure that the information is handled in a secure manner. No research data will be associated with these forms.

## **Any study using Amazon mTurk**

 No taxability language required.

## **Third party providing incentives**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

## **Third party providing incentives with anonymous survey (e.g. online) for which you will have to collect contact information to make the incentive payment**

The IRS may consider these payments to be taxable compensation. Recipients of a research participant incentive payment may want to consult with their personal tax advisor for advice regarding the participant’s situation. Any participant also has the opportunity to participate in the study without accepting the research incentive payment.

In order to receive compensation, at the end of the survey you will be taken to a separate page to enter your contact information. This information will be kept entirely separate from the survey and your responses. Once the compensation is distributed, we will delete your contact information.