

RESEARCH PARTICIPANT / SUBSTITUTE W-9 FORM

Participant Information:

Name
(As registered with the IRS) _____
Last First Middle

Mailing Address _____
City State Zip

Is Participant a US Citizen? Yes - Fill out A No - Fill out W-8BEN Substitute Form
or Lawful Permanent Resident (LPR) / Green Card Holder

Collect the SSN ONLY if an individual payment to a participant will be greater than \$100.00 OR if total payments to a single participant will be greater than or equal to \$600.00 in a calendar year. (NOTE: Reimbursement for travel or per diem costs does NOT require collection of SSN regardless of amount of reimbursement.) Compensation exceeding \$100.00 cannot be provided in cases where the participant does not have an SSN or TIN.

A. Tax Identification Number (TIN OR SSN)

Amount to be Paid _____

The TIN provided must match the name given on the "Name" line to avoid backup withholding.

Authorization for Electronic Vendor Payments (ACH)

Payees are requested to accept electronic transfer payments to the financial institution of your choice, anywhere in the United States. Please complete the information below authorizing the ACH payment process between The University of Iowa and payee. Complete the following or attach a preprinted, voided check which provides the information. The University of Iowa is not responsible for any delay, loss of funds or overdraft charges due to incorrect banking information supplied here.

Bank Name: _____ Bank Routing #: _____

Account #: _____

email for payment notifications: _____

Compliance

- To comply with International ACH Transaction (IAT) rules, you must notify The University of Iowa if ACH-disbursed funds are being transferred from a United States financial institution to a financial institution in another country.
- The particular rules are pursuant to requirements of the Office of Foreign Assets Control. In order for The University of Iowa to comply with the IAT rules and the applicable United States laws, you must answer the following question:

Will the ENTIRE electronic payment(s) from The University of Iowa be transferred to a foreign bank account? No Yes

Certification - Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **AND**
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have **not** been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, **AND**
- I am a U.S. citizen or other U.S. person

Signature of Payee/Parent/Guardian _____

Date _____

SUBMIT ONLY the first page of this form by FAX# 319-335-2443 to Accounts Payable Vendor File Team or deliver in person to Accounts Payable, 202 Plaza Centre One.

DO NOT EMAIL THIS FORM! Once this form has been submitted to Accounts Payable, it must be confidentially discarded.

Do NOT retain this page.

Departmental Contact Information:

Name _____ Phone Number _____ email _____ @uiowa.edu

THIS PORTION MAY BE RETAINED BY THE PI

Study Information: Title or MFK _____

Amount Paid _____ Date _____ University ID _____ Voucher ID _____

UI Policy on Research Subject Compensation: The University of Iowa balances a responsibility to maintain various levels of confidentiality for information about human research subjects with record keeping requirements of the State of Iowa, grantor agencies and the Internal Revenue Service. Payments to subjects in research studies will be recorded as a form of compensation.

Payment may be a type of remuneration including, but not limited to: checks, cash, gift certificates, personal property and other items of value. The University of Iowa has adopted the following procedures to assure that these transactions will be reported in accordance with state and federal income reporting requirements with an appropriate level of confidentiality. To view the policy in its entirety, please go to the Grant Accounting Office website under "[Research Subjects Compensation Policy & Procedures.](#)"

Requirements Based on Compensation Amount: For each individual payment (check, cash, gift certificate, personal property or other item of value) to a research subject **exceeding \$100.00**, the following information **must be collected** prior to research activities occurring:

- Name
- Social Security or Taxpayer Identification Number
- Complete mailing address
- Amount paid or value of items given as compensation

For compensation of \$100.00 or less, the Accounts Payable office requires all of the above information except Social Security Number.

If not a U.S. Citizen or Lawful Permanent Resident (LPR) / Green Card Holder, a completed W-8BEN is needed.

Procedure: Research subject payments to either employees of The University of Iowa or non-employees are charged to institutional account #6240. Payment is processed through the eVoucher electronic application. "Miscellaneous compensation" is the default in the line description field and prints on the check stub. Once the form is created online and routed through Workflow for appropriate approvals, it is directed to Accounts Payable. The eVoucher can be used to make a single payment to one research subject or payments to multiple subjects (Bulk Voucher). The Bulk Voucher cannot be used when paying a non-resident alien research subjects.

Collection and Use of SSNs: All departments are expected to minimize storage of SSNs in local databases, desktops and laptop computers. Departments or individuals that continue to record SSNs in these types of systems must comply with University [Information Security Policy](#) and associated best security practices described in the security policy [checklist](#).

Considerations for Non-Resident Aliens

- If a Non-Resident Alien does not have an assigned Social Security Number, a Taxpayer Identification Number (ITIN) is an acceptable alternative.
 - Go to IRS.Gov for information on how to apply for an ITIN.
- Federal regulations require that appropriate tax must be withheld at the time of payment. The rate may vary from year to year.
- FICA (Social Security & Medicare) tax is charged to NRAs that are subject to FICA (immigration status other than F1 or J1) and all other "non-student" employees. The University portion of FICA is not charged to the research grant.
- At year-end, a 1042S tax form is mailed to the individual to be used in preparation of his/her tax return.

Tax Considerations for UI Employees: Research subject payments made to University of Iowa employees, at any time during the calendar year, will be reported on a 1099-MISC Income form to the employee for that year. Payments are issued from Accounts Payable and separate from an employee's monthly or bi-weekly payroll check.

Tax Considerations for Non-UI employees: Research subject payments to a non-employee of The University of Iowa exceeding a total of \$599.99 from all University of Iowa sources during any calendar year will result in a 1099-MISC Income form issued to the individual with a copy sent to the IRS.

Confidentiality

- Subjects will be asked to provide basic information including name, mailing address and social security number. Subjects should be informed that the information allows the University to meet government reporting obligations and precautions are in place to keep this information secure. Subjects may be given the opportunity to waive receipt of payment(s) should they wish not to provide identifying information. The Institutional Review Board requires this notification in the language of the Informed Consent Document.
- Subjects having a compelling need for confidentiality or a concern that a connection may be made between their identity and a particular research project may be paid from a general use departmental account. The identifying information and the use of institutional account #6240 would still be required. An adjusting entry (CV) to move expense totals from the general use account to the project account will then be made at the department level.
- For confidentiality reasons, the notation "Miscellaneous compensation" is listed on the eVoucher line description field and prints on the check stub.

The information to pay a research subject will be entered into the eVoucher application and routed through Workflow for necessary approvals. In order to protect subject confidentiality and to expedite the payment process, we will request that the minimum number of approval levels have access to these forms in Workflow. Keep in mind that the initiator of the form and one other approval is the equivalent of two required signatures.