
Study Subjects

Before you start

Study subject payments are payments to individuals for participation in research projects. Names and other personal information of the subject are kept confidential.

Eligibility

Should be decided by department conducting the study.

Payroll & Payment Services	
Payroll	bupay@bu.edu bu.edu/payroll
Accounts Payable	payment@bu.edu bu.edu/ap
Travel Services	travelexpense@bu.edu bu.edu/travelservices

Ways to Pay

- Request a payment to be made by reviewing criteria below.
- Complete the online disbursement form.
- If the payment is \$600 or greater, you must attach a W-9 to the disbursement form
- If the recipient is a foreign national and study activities took place in the USA, the following documentation is required in addition to the disbursement form.
 - Copy of Passport Identity Page w/picture
 - Copy of I-94 History
 - Copy of the recipient's US visa
 - [Foreign National Information Sheet](#)
 - If applicable, the Payroll Office will forward the appropriate tax treaty form to the payee.
- Subject payment upload is available at the discretion of the Director of Accounts Payable. Please submit requests to APupload@bu.edu for more information.
- The Boston University Purchasing Card cannot be used to procure this service.
- Out-of-pocket payment for this type of expense will not be reimbursed.

Tax withholdings and reporting

All study subject payments to US citizens and resident aliens are reportable via a 1099-MISC. Boston University will issue a 1099-MISC to any individual who is 1099 reportable if they receive \$600 or greater in a calendar year.

All study subject payments to foreign nationals will be taxed at a 30% rate, unless exempted by a tax treaty. If the visitor does not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

Study subject payments made to foreign nationals who did not enter the United States must provide the following documentation:

- Statement for service performed outside the United States

Common Oversights

Speed up the payment process by avoiding these common oversights:

- Forgetting to provide a W-9 or W-8BEN.
- Forgetting to attach required supporting documentation to the disbursement form.
- Forgetting to submit all the pertinent visa and/or immigration documentation associated with payments made to foreign nationals.