

**Western Michigan University
Research Participant Compensation Form (RPCF)**

**Use if this payment is greater than \$75
or if total payments to one person per study exceed \$300**

Western Michigan University (WMU) is required to maintain the confidentiality of information about research study participants while still complying with record keeping requirements of the State of Michigan, the Internal Revenue Service (IRS), and funding agencies. This form serves as documentation of receipt of compensation by individuals participating in research studies conducted by WMU personnel and is used to obtain information to comply with IRS reporting requirements. Federal and state law protects the privacy and security of your social security (SSN) or individual taxpayer identification number (ITIN) and Western Michigan University will not disclose your information without your consent for any other purposes except as allowed by law.

All information requested below is required in order to receive compensation.

1. I, _____, have received/or am requesting compensation in the
(Print Research Participant's Name) form and amount indicated below:

- | | | | |
|--------------------------------|----------|--|----------|
| <input type="checkbox"/> Cash | \$ _____ | <input type="checkbox"/> Gift Certificate/Card | \$ _____ |
| <input type="checkbox"/> Check | \$ _____ | <input type="checkbox"/> Other Property- | |
| | | Describe: | _____ |

Value: \$ _____

2. Record **either** your Social Security Number **or** your Individual Taxpayer Identification Number.

____ - ____ - ____ **OR** ____ - ____ - ____
Social Security Number Individual Taxpayer Identification Number

3. Indicate your tax status (select one):

- U.S. Citizen Resident Alien Non-Resident Alien Must complete and attach IRB Form 8233 to be exempted from 30% U.S. withholding.

4. Please record your complete address and sign and date the document below.

_____	_____	_____	_____
Address	City	State	ZIP Code
Research Participant's Signature		Date	

TAX REPORTING INFORMATION:

For U.S. citizens and resident aliens, a 1099-MISC form will not be submitted to the IRS unless all payments received from WMU in a calendar year are \$600 or more.

For non-resident aliens, a 1042-S form will be submitted to the IRS, regardless of the amount. Non-resident aliens will be subject to 30% withholding, unless exempted by completing the IRS Form 8233. Exemption from withholding requires 1.) having a U.S. social security number or individual taxpayer identification number, 2.) being a citizen of a country that has a tax treaty with the U.S., and 3.) being in the U.S. for fewer than the maximum allowable days. Non-resident aliens may be eligible for a refund of the amount withheld by filing a U.S. tax return.

TO WMU PERSONNEL:

Research participants may be given the opportunity to participate without receiving payment if they choose not to provide their name, address, social security number or taxpayer identification number as required.

Departments must keep the original form as part of the compensation transaction documentation and must forward a copy of this form to Accounting **at the end of the year to** meet IRB reporting requirements.

If WMU needs to issue a check for payment, attach the RPCF to a completed Expense Voucher and submit to Accounting Payable.