UNC Charlotte
Human Subject Payments: Recipient Tracking & Tax Reporting Requirements

**TRACKING**

Each college/department is responsible for tracking the total amount of human subject payments that each payee has received during a calendar year, unless it is unreasonable or impractical to do so.

- Track recipients via UP 602.11, Appendix C log sheet
- Incentive can be cash and/or non-cash

Does the research study target UNC Charlotte employees?

- Yes
  - Does the study target an UNC Charlotte employee?
    - Yes
      - Must Record:
        - Legal name
        - SSN or UNCC ID
        - Signature
    - No
      - Must Record:
        - Legal name
        - Signature

- No
  - Is the incentive limited to $100 per individual, per occurrence?
    - Yes
      - If the study is confidential, the recipient list can be retained within the department.
    - No
      - Is the incentive cash?
        - Yes
          - Submit incentives given to recipients via UP 602.11, Appendix B to Tax Office
        - No
          - Incentive can be cash and/or non-cash

**TAX REPORTING**

- Is the recipient a UNC Charlotte employee?
  - Yes
    - Employee
      - Reported to the recipient on Form W-2 and is subject to tax withholdings.
    - Foreign National
      - Reported to the recipient on Form 1042-S and is subject to tax withholdings.
    - Non-employee paid $600 or more
      - Reported to the recipient on Form 1099-MISC
    - Deadlines: December 1 each calendar year
  - No
    - Is the recipient a Foreign National?
      - Yes
        - Employee
          - Reported to the recipient on Form W-2 and is subject to tax withholdings.
        - Foreign National
          - Reported to the recipient on Form 1042-S and is subject to tax withholdings.
        - Non-employee paid $600 or more
          - Reported to the recipient on Form 1099-MISC
      - No
        - Has the person received cumulative incentives of $600 or more?
          - Yes
            - Employee
              - Reported to the recipient on Form W-2 and is subject to tax withholdings.
            - Foreign National
              - Reported to the recipient on Form 1042-S and is subject to tax withholdings.
            - Non-employee paid $600 or more
              - Reported to the recipient on Form 1099-MISC
          - No
            - Submit incentives given to recipients via UP 602.11, Appendix B to Tax Office

**STOP**

- No tax reporting required