



# WILLIAM & MARY

CHARTERED 1693

## Human Subject Payment Voucher 2 (HSPV2)

(Use when payment to human subject(s) is \$101 or greater)

**\*\*\*CONFIDENTIAL \*\*\* CONFIDENTIAL \*\*\* CONFIDENTIAL \*\*\* CONFIDENTIAL\*\*\*  
MUST BE ATTACHED TO A VENDOR PAYMENT REQUEST VOUCHER  
CANNOT BE A CASH OR CASH EQUIVALENT PAYMENT**

**RELATED POLICY: [Paying Human Subjects for Research Studies](#)**

William and Mary is required to maintain the confidentiality of research studies and human subjects while still complying with record keeping requirements of the Commonwealth of Virginia, the Internal Revenue Service (IRS), and funding agencies. The purpose of this form is to serve as documentation for incentive payments greater than \$100.00 (per human subject) associated with participation in a research study conducted by University personnel and is used to obtain information to comply with Internal Revenue Service (IRS) reporting requirements. Federal and state law protects the privacy and security of your social security (SSN) or individual taxpayer identification number (ITIN) and the 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 payment\*\*\***

1. I, PLEASE PRINT HUMAN SUBJECT'S NAME HERE, have received/or am requesting an incentive payment in the form and amount indicated below:

FORM:

Cash: \$ \_\_\_\_\_

Gift Card/Certificate: \$ \_\_\_\_\_

Check: \$ \_\_\_\_\_

Other Property – Describe: \_\_\_\_\_

TOTAL AMOUNT: \$ \_\_\_\_\_

2. Record either Social Security Number (SSN) or Employer Identification Number (EIN).

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

EIN: \_\_\_\_\_ - \_\_\_\_\_

3. Indicate your tax status (select one):

U.S. Citizen

Resident Alien

Non-Resident Alien – *Must complete and attach IRS Form 8233 to be exempted from 30% withholding*

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

\_\_\_\_\_  
Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

\_\_\_\_\_  
Human Subject 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 the University in a calendar year are \$600.00 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 UNIVERSITY PERSONNEL:**

- Human subjects may be given the opportunity to participate without receiving payment if they choose not to provide their name, address, and taxpayer identification number as required.
- If a University check needs to be issued for payment, attach the HSPV2 to a completed Vendor Payment Request Form and submit to Accounts Payable.