Research Subject Payments Through Third-party Company

This guide is for human research subject payments flowing through a third-party company. This procedure is used when the third-party company collects the subject's tax information and determines the amount each individual research subject will receive.

These payments are processed directly to the third-party company via PCard or eVA. A researcher should not pay out-of-pocket and seek a reimbursement.

Prior to all studies beginning:
- The researcher must obtain IRB Approval or Exemption for all research with human subjects. Informed Consent Forms are required unless waived by the IRB.
- If the amount for each fiscal year is estimated to be over $5,000, it may require competition and must be processed through eVA as a purchase order

If the third-party company will issue an invoice after the study (examples: Centiment, Qualtrics)
- Prior to the study beginning, the researcher provides information to the Area Administrator, who enters a purchase order into eVA for the estimated amount
- After the study, the researcher provides the following to the Area Administrator as soon as possible for reconciliation:
  - IRB form/s
  - Invoice
  - Disbursement log when available (should make all attempts to obtain one)
- The Area Administrator follows normal process of submitting the invoice and back-up documents to sbbudget@gmu.edu for payment

If the third-party company requires prepayment (examples: Amazon Mechanical Turk, Prolific) and the total estimate per year is under $5,000:
- Researcher works with the Area Administrator to charge the prepaid amount to a GMU PCard. Note that all expenditures must be reconciled within 60 days. We recommend the researcher only charge the amount anticipated to cover/be used within a couple of weeks
- After the study, the researcher provides the following to the Area Administrator as soon as possible for reconciliation:
  - IRB form/s
  - Fund/org to be charged
  - Disbursement log when available (generally downloaded from the researcher's online account)
  - Receipt
- The Area Administrator follows normal process of allocating and attaching back-up documents in Mason Finance Gateway (MFG) for PCard transactions