

Principal Investigator Remuneration Policy Agreement

The Principal Investigator is confident that human subjects receiving remuneration will not receive \$600 or more from Aquinas College in a calendar year.

If it is recognized that a human subject has earned \$600 or more from Aquinas College in a calendar year, it is the Principal Investigator's responsibility to collect the human subject's W-9 form and forward it to the Aquinas College Business Office no later than December 15 of the calendar year in which the remuneration was paid.

In the event of an IRS audit, it is the Principal Investigator's responsibility to provide supporting documentation. A log should be kept of the following: The name and Aquinas College Institutional Review Board identification number of the study, the names of human subjects and the amount and date remuneration was paid to them. If the research was anonymous, a participant number should be substituted for the human subject's name. This log must be maintained by the Principal Investigator for seven (7) years in the event of an IRS audit.

If remuneration is provided to an Aquinas College employee, and the employee will earn \$600 or more from Aquinas College in the calendar year, the Principal Investigator must report the amount paid to the Aquinas College Business Office by December 15.

The Principal Investigator must inform all human subjects receiving remuneration that if they earn \$600 or more from Aquinas College in a calendar year it will be reported to the IRS.

A signed copy of this form along with an unsigned copy of the Informed Consent Document must be provided by the Principal Investigator to the Aquinas College Business Office as well as the Aquinas College Institutional Review Board.

Principal Investigator

Date