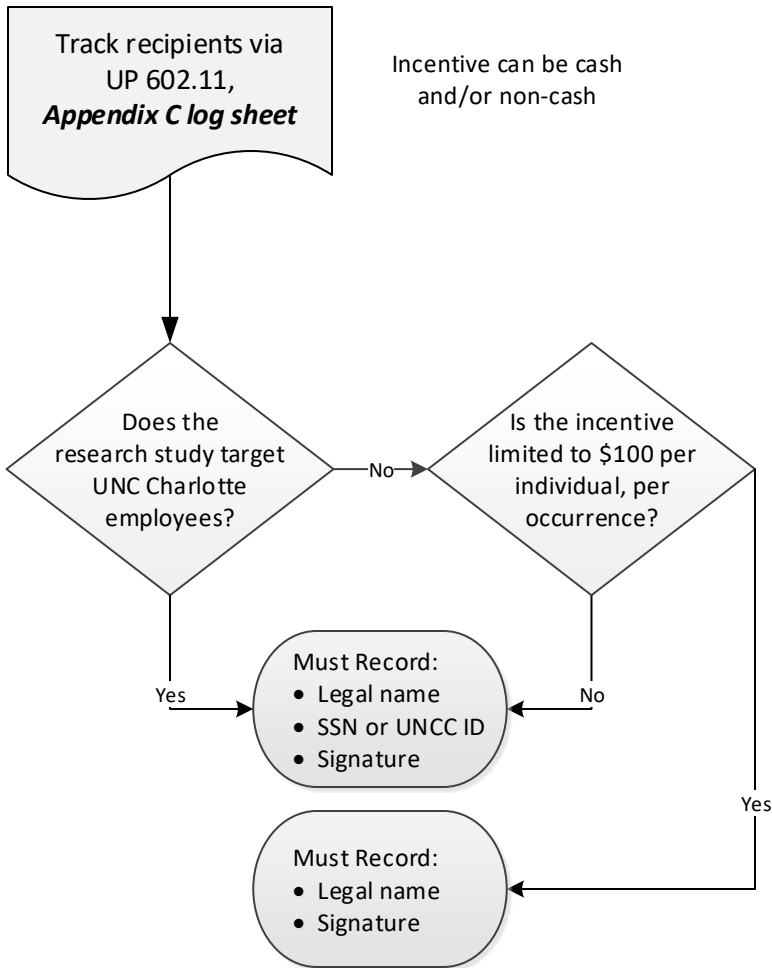


UNC Charlotte

Human Subject Payments: Recipient Tracking & Tax Reporting Requirements

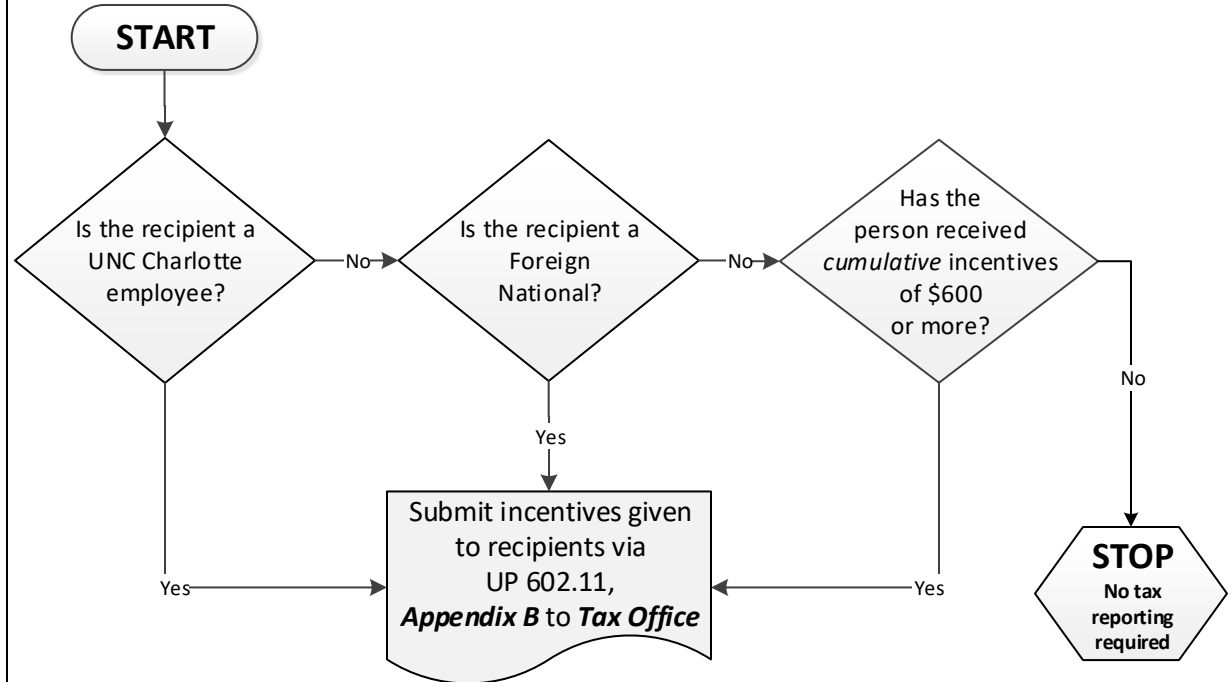
TRACKING

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.*



If the study is confidential, the recipient list can be retained within the department.

TAX REPORTING



Employee	Foreign National	Non-employee paid \$600 or more
Reported to the recipient on Form W-2 and is <i>subject to tax withholdings</i> .	Reported to the recipient on Form 1042-S and is <i>subject to tax withholdings</i> .	Reported to the recipient on Form 1099-MISC
Deadline: December 1 <i>each calendar year</i>		Recipient is responsible for any related income tax.