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| The purpose of this worksheet is to provide support for the convened IRB or Designated Reviewers when evaluating payments to subjects or their legally authorized representatives. This worksheet is to be used. It does not have to be completed or retained. |
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| 1. Requirements for Payments (Check if “Yes”. All must be checked)
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| [ ]  | All payments are described in the protocol including:(Check if **“Yes”**. All must be checked) |
| [ ]  | Amount |
| [ ]  | Method |
| [ ]  | Timing of disbursement |
| [ ]  | Credit for payment accrues as the study progresses. |
| [ ]  | Payment is not contingent upon completing the entire study. |
| [ ]  | The amount of payment and the proposed method and timing of disbursement is neither coercive nor presented undue influence. |
| [ ]  | Any amount paid as a bonus for completion is reasonable and not so large as to unduly induce subjects to stay in the study when they would otherwise have withdrawn. |
| [ ]  | All information concerning payment, including the amount and schedule of payments, is in the informed consent document. |
| [ ]  | Compensation does not include a coupon good for a discount on the purchase price of the product once it has been approved. |
| [ ]  | For studies that compensate subjects, the following statement is included in the consent form: ‘According to the rules of the Internal Revenue Service (IRS), payments that are made to you as a result of your participation in a study may be considered taxable income.’ |
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