

Entity providing compensation directly to subjects	Payment Type	Definitions	Policy	Informed Consent Requirements
Sponsor or 3rd-Party Payor (like Greenphire)	Travel Reimbursement	Receipts of costs incurred (gas, parking, bus/cab, meals, etc.)	Sponsor and/or 3rd Party responsible for subject tax documentation. Iowa is not responsible so we defer to their processes.	Informed consent must disclose if 1099 reporting to the subject (including SSN collection) will be required.
		Mileage at IRS rate		
		Fixed-amount stipend		
	Compensation	Fixed amount based on number of study visits		
		Hourly Rate		
Iowa	Travel Reimbursement	Receipts of costs incurred (gas, hotel, parking, bus/cab, meals, etc.)	SSN not required	Notify subjects that reimbursement is available and how they can receive it (informed consent or separate document)
		Mileage at IRS rate (medical)	SSN not required	Notify subjects that reimbursement is available and how they can receive it (informed consent or separate document)
		Fixed-amount stipend	Not allowed as reimbursement, considered compensation.	
	Compensation	Fixed amount based on number of study visits	SSN may be required depending on amount(s).	Informed consent must disclose if 1099 reporting to the subject (including SSN collection) will be required.
		Hourly Rate	SSN may be required depending on amount(s).	Informed consent must disclose if 1099 reporting to the subject (including SSN collection) will be required.

Note: Iowa's policies prevail if Subject can choose to be paid from **either** the Sponsor / 3rd-Party Payor or Iowa.

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