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## Changes in Compensation Language to reflect new IRS Reportable Income Changes

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Date Tue 2/3/2026 5:06 PM

To cuhs-irb@LISTS.CUMC.COLUMBIA.EDU <cuhs-irb@LISTS.CUMC.COLUMBIA.EDU>

Dear Colleagues,

As a reminder, compensation paid to research participants may constitute taxable income. Accordingly, Columbia University is required to report certain payments to the Internal Revenue Service (IRS) using IRS Form 1099. Completion of this form requires the collection of a valid Social Security Number (SSN) from the participant, obtained through completion of a Form W-9.

Prior to 2026, any study participant who received \$600 or more in a calendar year was required to complete the W-9, including their name, address, and SSN. Effective January 2026, the IRS has increased the yearly reporting threshold to \$2,000. **Therefore, effective immediately, only study participants who will receive payments totaling \$2,000 or more in a calendar year (excluding reimbursements) must be asked to complete and sign a Form W-9.** Note that this amount will be adjusted annually for inflation in subsequent years.

The IRB application, SOPs, and guidance documents related to participant payments are being updated to reflect this change. In addition, the increased threshold is now reflected in the ["Reimbursement and Compensation of Research Participants - Informed Consent Sample Language"](#) document available on the HRPO/IRB website.

For studies affected by this change, please submit a modification in Rascal at your earliest opportunity. The modification should detail any changes to SSN collection procedures and include revised consent documents.

For studies with enrolled participants who need to be notified of this change, please consider using the [addendum to the consent form](#) prepared by the HRPO.

Note that research participants who are enrolled before the modification is submitted to or approved by the IRB should not be asked to provide their SSN if their compensation will be less than \$2,000 in the calendar year.

The modification should include the plan and any related documents (e.g., consent form addendum) used to inform enrolled participants.

For studies that are reviewed by an external IRB, please submit the changes to the reviewing IRB and when available, upload in Rascal documentation of the reviewing IRB's review and any revised consent documents that were approved by the IRB.

If you have any questions about this tax reporting change, please contact [APtaxreporting@columbia.edu](mailto:APtaxreporting@columbia.edu).

Should you have questions about updating your IRB application, please contact the [HRPO team](#) supporting your IRB protocol.

Thank you!

Laurence Butaud-Rebbaa  
Director, Triage and Outreach  
Columbia University Human Research Protection Office & IRBs

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This message has been sent by the Columbia University Human Research Protection Office.

**If you have questions, please contact us at:**

[irboffice@columbia.edu](mailto:irboffice@columbia.edu) <mailto:askirb@columbia.edu>

In addition, please visit our website for additional information: <https://research.columbia.edu/irb>

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