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Working with Other IRBs

Wendy Charles, MS, CIP, CCRP

This newsletter contains updates from two other IRBs frequently utilized by National Jewish Health researchers. As part of our partnerships with these institutions, we encourage you to review their latest news on the next page.

Research Remuneration is Taxable

Wendy Charles

As we enter tax season, it is important to remember that any remuneration for participation in a study is considered taxable income, regardless of the amount or form of payment, including check, cash, gift card, gift certificate, or money order. Remuneration is sometimes referred to as compensation, stipend, or payment.

National Jewish Health is required by the Internal Revenue Service to report remuneration of \$600 per person, per year. The Accounts Payable office informed me that they recently sent Form 1099-MISC to research subjects who received \$600 or more for research participation in 2011. Although the IRS does not require entities to report remuneration totaling less than \$600 in a given calendar year, research subjects may still need to report such payments on their individual income tax returns.

Some payments or gifts are not considered remuneration and are not taxable. For example,

- Reimbursement of expenses is not considered taxable income when the payment is used to cover out-of-pocket expenses incurred while participating in clinical research (e.g., reimbursement for travel expenses such as taxi fare). Typically, such payment only qualifies as reimbursement if a subject provides a receipt for the expense.
- Tangible gifts are not considered taxable if the item is of nominal value (e.g., a toy for a child participant, a tote bag, or a water bottle).

This information is offered as a general guide. Research subjects should be directed to consult with their tax advisors regarding these reporting requirements.

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HealthONE IRB Renewal Reminders

Mary Travis, Clinical Research Compliance Director, HCA-HealthONE LLC

This article pertains to National Jewish Health investigators who have completed HealthONE IRB Registration and have been granted IRB approval from National Jewish Health. As part of our process to track and monitor the studies that are conducted within our organization, we enter information on all studies in our electronic system, IRBNet.

To complete this process, we are required to enter the approval and expiration date for each study entered. For the National Jewish Health approved studies, the approval and expiration dates for NJH approvals/expiration dates will be entered. Our system automatically generates a 70-day and 30-day renewal reminder letters to all investigators entered in our system, including the National Jewish Health investigators.

I am sending a letter to the National Jewish Health investigators explaining these notices and will be requesting that when they receive their renewal letter from National Jewish Health, they will need to attach them in our system. No formal review will be conducted but it will be acknowledged in the system.

If you have any questions regarding these notices, please feel free to contact me or the HealthONE IRB office.

For more information, contact:

Mary Travis
Mary.Travis@HealthONEcares.com
303-584-2300 (main office)

COMIRB E-mail Notifications

Warren Capell, MD, Director, Colorado Multiple Institutional Review Board

It has come to our attention that many investigators at affiliate institutions are not receiving InfoEd-generated E-mail communications from COMIRB. If you are not receiving communications from COMIRB about your protocol, it is likely because you are not using your @ucdenver E-mail account, and your @ucdenver E-mail address is set as the primary E-mail in PeopleSoft. If COMIRB tries to change your E-mail address within InfoEd, PeopleSoft will overwrite it with your @ucdenver address.

To solve this problem, you can do one of the following:

1. Forward your @ucdenver account to your current preferred E-mail account (this is the best option as it is guaranteed to work).

2. Talk to your administrator to change your primary E-mail address to your current preferred E-mail account (e.g., @childrenscolorado.org) within PeopleSoft.

Please take one of the above actions to ensure that you receive these important communications to help prevent delays in your reviews or expiration of your research protocols.

For more information, contact:

COMIRB Help Desk
COMIRB@ucdenver.edu
303-724-1055

Please be aware ...

Screening and Enrollment Calculations

In the January, 2012 IRB newsletter, the IRB provided detailed information about screening and enrollment numbers. Please reread this guidance when completing your initial IRB applications.

Farewell to Ron Balkissoon, MD.

Dr. Balkissoon recently left National Jewish Health to pursue other opportunities in California. The IRB staff will miss his friendship and leadership.