

Guidelines for “Research Information Sheet: 2026 IRS Reporting Update”

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(This page should be removed when utilizing the “Research Information Sheet: 2026 IRS Reporting Update”.)

The “Research Information Sheet: 2026 IRS Reporting Update” is IRB-approved and cannot be modified other than insertion of the PI name, protocol title, and contact information where indicated. No additional submission to the IRB is needed to use this “Research Information Sheet: 2026 IRS Reporting Update”.

Research Information Sheet: 2026 IRS Reporting Update

Study Title: [Insert protocol title]

Why are you receiving this notice?

You are being provided with this information because there have been changes to U.S. IRS reporting requirements that impact reporting of research participant payments. Effective January 1, 2026, the IRS increased the threshold for institutions reporting payments to the IRS from \$600 or more in a calendar year to \$2,000 or more in a calendar year.

This change applies to compensation received on or after January 1, 2026.

What does this mean for you?

- Payments that you receive for participating in research are generally considered taxable income in the U.S. This is unchanged. *Reimbursement for documented expenses related to your participation (such as parking or mileage) is generally not considered taxable income.*
- If you receive \$2,000 or more in total research payments from [Sponsor or Institution Name] during a calendar year, [Sponsor or Institution Name] may be required to:
 - Report the payments to the IRS, and
 - Issue you an IRS Form 1099.

What are your responsibilities?

- You remain responsible for reporting taxable income to the IRS.
- The study team and [Sponsor or Institution Name] cannot provide tax advice.

Questions

- If you have questions about research payments for this study, please contact the study team at: [\[Study Team Contact Information\]](#).

Thank you for your continued participation and contribution to research.

[\[Principal Investigator\]](#)