**Colorado College IRB Incentives Information Sheet for Consent Forms**

If your project involves incentives, you must modify your consent/assent form(s) to add certain information about the incentives, as described below. Please note that these modifications are IN ADDITION TO any modifications requested on the consent/assent form templates themselves. Please contact IRB chair Amanda Udis-Kessler ([audiskessler@coloradocollege.edu](mailto:audiskessler@coloradocollege.edu)) with any questions or concerns.

If each individual participant is receiving incentives totaling $100 or less as a result of participating in your research (regardless of the form the incentive takes), please incorporate the following language in your consent/assent form(s) where appropriate:

Please be aware, incentives for participation in research studies may be considered taxable income.

If each individual participant is receiving incentives totaling between $100.01 and $599.99 as a result of participating in your research (regardless of the form the incentive takes), please incorporate the following language in your consent/assent form(s) where appropriate:

Please be aware, incentives for participation in research studies may be considered taxable income. The College requires tracking for incentives that are paid to you; this may include your name and contact information. This information is stored confidentially and separately from research data.

If each individual participant is receiving incentives totaling $600.00 or more as a result of participating in your research (regardless of the form the incentive takes), please incorporate the following language in your consent/assent form(s) where appropriate:

Please be aware, incentives for participation in research studies may be considered taxable income. Because you will receive $600 or more in a calendar year, you will be asked to provide additional information for tax reporting purposes. This information is stored confidentially and separately from research data.