

**From:** [Clinical Trials](#)  
**To:** [Nancy Reilly](#)  
**Subject:** Important updates for study teams: Tax changes for research participant payments starting in 2026  
**Date:** Friday, January 9, 2026 9:39:52 AM

Hello, Rutgers research teams,

We are following up on a communication sent in November to bring to attention to the recent change to the US tax law which raises the reporting threshold for IRS Form 1099-MISC from **\$600 to \$2000**, starting on 1/1/26. Since clinical research participant payment income is reported on the 1099-MISC, this will have significant impacts. Note also that beginning in tax year 2027, the \$2,000 threshold will be adjusted annually for inflation. University Finance and Administration (which “owns” the Rutgers Human Subjects Payment Policy) has confirmed that they will issue a 1099-MISC only once the \$2000 threshold has been met starting with tax year 2026. They have also confirmed their commitment to re-evaluate the policy with respect to the following:

1. The threshold for anticipated payments over the calendar year to trigger study teams to proactively collect a participant’s TIN/SSN (currently set at \$300)
2. The single payment threshold (which also triggers the study team to proactively collect a participant’s TIN/SSN.) This is currently understood to be \$100.
3. The level at which 24% of a participant’s stipend will start to automatically be withheld (currently set at \$300.) Note: This is specific to ClinCard for the optional tax withholding functionality (offered to participants who opt not to share their TIN/SSN.)

Until the Rutgers policy has been officially amended, the only change that will be made starting in January, 2026 is to **increase the issuance threshold** for the 1099-MISC to \$2000. **The other thresholds noted above will remain at the current levels.** As such, any study where a participant may earn \$300 or more, or if any single payment is \$100 or more, is considered to have “tax implications” even if the participant will earn less than \$2000 annually.

Updated consent templates reflecting the new \$2000 1099-MISC issuance threshold are now available on the Rutgers HRPP website, under “consent addenda” in the [Toolkit](#). While we are awaiting updates to the official Human Subjects Payment Policy, the Rutgers HRPP office has provided the following guidance:

***For studies with tax implications using Greenphire Patient Payments (aka ClinCard):***

- ***New studies:*** please begin using either the updated Standalone consent form or the updated embedded language right away.
- ***On-going studies where participants are expected to receive payments in 2026 or beyond:*** Participants should be informed of the change in 1099-MISC issuance threshold at the next opportunity. Please submit a modification to your Rutgers eIRB application or to the IRB of record to provide this updated information to participants in any of the following three ways:
  - *By consent letter (using the provided template)*
  - *By re-consenting with an updated Standalone consent form*
  - *Or by using an amended and updated study informed consent form.*

*Note that if the consents have not yet been updated with the recent branding changes (i.e. the change of company name to Suvoda and the change of the name of the product from “ClinCard” to “Greenphire Patient Payments”) those changes should be made as well.*

***For studies with tax implications using payment methods other than Greenphire Patient Payments (i.e. gift cards):***

- ***New studies:*** insert the new 1099-MISC issuance threshold of \$2000 where applicable.
- ***For on-going studies where participants are expected to receive payments in 2026 or beyond:*** Participants should be informed of the change in 1099-MISC issuance threshold at the next opportunity. Please submit a modification to your Rutgers eIRB application or to the IRB of record with the new 1099-MISC issuance threshold of \$2000 where applicable, and re-consent participants at the earliest

*opportunity.*

Please reach out to the Clinical Trials Office at [ClinCard@rbhs.rutgers.edu](mailto:ClinCard@rbhs.rutgers.edu) with any questions about Greenphire Patient Payments. Specific IRB-related questions would be directed to the IRB Admin who is handling your submission.

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