



To: Drexel Research Community
From: Drexel Human Research Protections Office
Approval Date: 1/20/2026
RE: Notice of IRB Approval by Expedited Review (under 45 CFR 46.110)
Submission Description: IRS Reporting Update Information Sheet

This **IRS Reporting Update Information Sheet** has been approved by the Drexel Human Research Protections Office/IRB to provide current research participants information on recent changes to the Internal Revenue Service (IRS) tax withholding requirements. This update applies to all studies where participants are eligible to receive a research participant payment from a Drexel investigator after the effective date of the update, January 1, 2026 and applies to individual's tax reporting for calendar year 2026. The previous reporting threshold of reportable income from research participation in compensation per year has been increased from \$600 to \$2000. All findings made previously for studies continue to be applicable.

Drexel investigators may provide this Information Sheet to research participants to inform them of the changes to the IRS tax reporting requirements threshold. This is an information sheet only and does not need to be signed, however the conversation with participants should be documented in the subject's research record.

This approval letter is only for when the **IRS Reporting Update Information Sheet** is used verbatim, except where "X's" have been inserted to allow for study specific information, and does not require study by study submission. Please retain a copy of this "IRS Reporting Update Information Sheet Approval Letter" in your study files. This approval letter does not cover any changes outside the "X's" for general information. Either adding, revising or removing language, or changing procedures for risk mitigation, will then require the study specific submission of a modification including a risk analysis to the IRB. If you need to make changes to this information sheet outside the "X's" as described above you may not begin enrollment until the modification is approved.

Documents approved via this letter, as outlined above:

IRS Reporting Update Information Sheet for Participants, Version 1.0, dated 1/20/2026

This **IRS Reporting Update Information Sheet** was reviewed in accordance with federal regulations governing human subjects research, including those found at 45 CFR 46 (Common Rule), 45 CFR 164 (HIPAA), 21 CFR 50 & 56 (FDA), and 40 CFR 26 (EPA), where applicable.

John Roberts, Executive Director

Drexel University Human Research Protections Office