

Research Information Sheet: 2026 IRS Reporting Update

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.

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 Texas Tech University Health Sciences Center during a calendar year, Texas Tech University Health Sciences Center may be required to:
 - Report the payments to the IRS, and
 - Issue you an IRS Form 1099.
- You may be asked to provide information such as your name, address, and Social Security Number to facilitate this reporting.

What are your responsibilities?

- You remain responsible for reporting taxable income to the IRS.
- The study team and Texas Tech University Health Sciences Center cannot provide tax advice.
- If you would like to opt-out of payment for your participation in this study, please inform the study team using the contact information below. Opting out of payment will not affect your ability to participate in the study.

Questions

If you have questions about research payments for this study, please contact the study team.