

Notice: Research Payments and Tax Reporting

What has changed?

Effective January 1, 2026, the Internal Revenue Service (IRS) increased the reporting threshold for certain payments from \$600 to \$2,000.

Starting in 2027, this amount may increase over time to keep up with inflation.

What does this mean for me?

- If the total payments you receive from the University for taking part in research during the 2026 calendar year meets or exceeds the \$2,000 reporting threshold, you may receive a Form 1099 for tax reporting purposes.
- In future years, this amount may increase with inflation.
- Reimbursements for travel and other expenses are not included in the total payment amount.

Who can I contact with questions?

- For questions about your research participation, contact your study team.
- For tax questions, contact the IRS or a qualified tax professional.

About this notice:

This notice was issued by the UC Davis Institutional Review Board (IRB) on April 13, 2026. To contact the UC Davis IRB, email us at hs-irbeducation@ucdavis.edu.