

Research Information Sheet: 2026 IRS Reporting Update

Study Title:

Application No.:

PI Name:

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. You are responsible for reporting all taxable income when filing your taxes. This has NOT changed.
- If you receive \$2,000 or more in total research payments from Johns Hopkins during a calendar year, Johns Hopkins will:
 - Report the payments to the IRS, and
 - Issue you an IRS Form 1099.
- As part of your study participation, you have already provided the research team with your name, address, and Social Security Number to facilitate this reporting.
- Starting in the 2026 tax year you will no longer receive an IRS Form 1099 from Johns Hopkins if you receive less than \$2,000 in research payments from Johns Hopkins during a calendar year.

What are your responsibilities?

- You remain responsible for reporting taxable income to the IRS.

Questions

The study team and Johns Hopkins cannot provide tax advice. If you have questions about research payments for this study, please contact the study team at: