# Financial Interest Disclosure Requirements

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<th>STATE</th>
<th>FEDERAL</th>
<th>RESEARCH WITH HUMAN SUBJECTS</th>
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| **Reporting Triggers** | • Research Contract/Grant From a Non-Governmental Entity (including the industry sponsor match for UC Discovery Grants)  
• Gift  
• Material Transfer Agreement  
• Proposed License Agreement  

Note: Some non-governmental sponsors are exempted from the disclosure requirements. See the Office of Research for exempt list. | • NSF or PHS Research Contract/Grant  
• Any entity which flows down NSF or PHS funds (excluding SBIR/STTR Phase I awards)  
• Grant from the American Cancer Society or American Heart Association  
• UC Discovery Grant  
• UC Special Research Programs (HIV/AIDS, breast cancer and tobacco related disease)  
• Grant from California Institute for Regenerative Medicine (CIRM) | • Any Study Involving Human Subjects |
| **Who Must Disclose** | • UC Merced Principal Investigator(s) | • All UC Merced Investigator(s) and any individual responsible for the design, conduct or reporting of sponsored projects research | • Anyone in the list of research personnel |
| **What to Disclose** | A financial interest in the non-governmental sponsor of the research including:  
• Income ≥ $500  
• Investments ≥ $2,000  
• Director, Officer, Employee, Partner, Trustee, Consultant or Management Position  
• Loan Balances ≥ $500  
• Gifts Valued at ≥ $50  
• Travel Reimbursements  

Note: Financial interests must be reported for the disclosing individual and his/her spouse and dependant children. | A significant financial interest related to the research project including:  
• Income ≥ $10,000  
• Equity ≥ $10,000 or 5%  
• Director, Officer, Employee, Partner, Trustee, Consultant or Management Position  
• Intellectual Property  

Note: Financial interests must be reported for the disclosing individual and his/her spouse and dependant children. | A disclosable financial interest related to the study including:  
• Income ≥ $10,000  
• Equity ≥ $10,000 or 5% in a publicly traded company  
• Equity in a privately held company, regardless of the valuation  
• Director, Officer, Employee, Partner, Trustee, Consultant or Management Position  
• Intellectual Property  

Note: Financial interests must be reported for the disclosing individual and his/her spouse and dependant children. |
| **When to Disclose** | • With the Initial Proposal  
• With Additional Funding  

Note: All positive disclosures must be reviewed and approved by the COIC prior to acceptance of the award or additional funding. | • With the Initial Proposal  
• With Non-Competing Continuations  
• With Renewals  
• With Supplemental Funding  
• When New Personnel are Added  
• With Any Change in an Investigator’s Financial Interest  

Note: All positive disclosures must be reviewed and approved prior to the COIC’s approval of the award or additional funding. | • With the Initial Protocols  
• With Any Continuing IRB Application  

Note: All positive disclosures must be reviewed and approved by the COIC prior to IRB approval of the protocol and informed consent. |
| **Disclosure Forms to Submit** | • State Form 700-U  
• Supplement for All Positive Disclosures | • Federal Form  
• Supplement for All Positive Disclosures | • Supplement for All Positive Disclosures |