



3.1.4 Research Participants

Policy Statement

The University often conducts research where there is a requirement to obtain participation and/or collect information from participants. These participants may include any individual necessary for the research being conducted, i.e. external individuals, UGA employees, students, retirees, non-resident aliens, etc. Researchers frequently find it necessary to offer incentives in order to obtain sufficient participation. These incentives may be in the form of cash, gift cards, checks, or non-monetary items and are subject to Internal Revenue tax laws. There are specific rules that must be followed in order for the university to remain in compliance.

Guidelines for choosing method of payment:

The researcher has several payment options available for incentive payments:

Cash (includes cash and checks from a petty cash account)

Gift Card

Check (includes checks processed through Accounts Payable via payment request)

Non-monetary items (T-shirts, books, etc.)

Depending on the amount and method of payment, the following conditions and requirements apply:

1. Participant receiving an incentive payment of **\$100 or less**.
 - A. Cash or Gift Card payment: No collection of the participant's social security number is required unless the researcher anticipates that the participant will receive incentive payments, from all sources, totaling \$600 or more during the calendar year.
 - B. Check payment: No collection of the participant's social security number is required unless the researcher anticipates that the participant will receive incentive payments, from all sources, totaling \$600 or more during the calendar year.
 - C. Non-monetary items: No collection of the participant's social security number is required unless the researcher anticipates that the participant will receive incentive payments, from all sources, totaling \$600 or more during the calendar year.
2. Participant receiving an incentive payment **over \$100**:
 - A. Cash or Gift Card payments: The participant is required to provide his/her social security number except when participating in a study where the IRB has approved a waiver of a signed consent according to 45 CFR 46.117(c)(1) (i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality). Refer to <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.htm#46.117>. Non-resident alien participants will be subject to 30% tax withholding except when participating in a study where the IRB has approved a waiver of a signed consent according to 45 CFR 46.117(c)(1) (i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality). Refer to <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.htm#46.117>

B. Check payment: The participant is required to provide his/her social security number except when participating in a study where the IRB has approved a waiver of signed consent according to 45 CFR 46.117(c)(1) (i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality). Refer

to <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.htm#46.117>. Non-resident alien participants will be subject to 30% tax withholding unless they are participating in a study with the IRB has approved a waiver of signed consent according to 45 CFR 46.117(c)(1) (i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality). Refer to <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.htm#46.117>

C. Non-monetary items: The participant is required to provide his/her social security number except when participating in a study where the IRB has approved a waiver of signed consent according to 45 CFR 46.117(c)(1) (i.e. that the consent form is the only record linking the subject to the research and the principal risk would be potential harm resulting from a breach of confidentiality). Refer

to <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.htm#46.1173>. Incentive payments being paid from restricted (i.e., sponsored) accounts should be detailed in the sponsor approved budget. Contact the Sponsored Programs Post Award Accounting Division at 706-227-7222 for assistance.

Reason for policy

This policy was created to meet the needs of the research community, minimize administrative burden, and ensure compliance with federal and tax reporting requirements.

Procedures

Cash payments:

Step 1: Establish a petty cash fund

Complete the Application for Research Participant Compensation Fund located at http://www.busfin.uga.edu/forms/compensation_fund.pdf. Submit the completed form to the Bursar's Office with a letter of explanation, signed by the department head/dean/director and the fund's custodian, regarding the purpose of the fund and an analysis justifying the dollar amount requested.

The petty cash custodian must follow the appropriate guidelines necessary for effective petty cash management. These guidelines include but are not limited to the following:

- A. establishing a bank account from which you can obtain cash or write checks to provide payments according to the petty cash policy
- B. providing a written reconciliation of the fund to Bursar and Treasury Services periodically and at the end of the study;
- C. ensuring the safety and security of the fund;
- D. holding the fund account separately from all other accounts and not commingling personal funds with the petty cash funds;
- E. ensuring that expenditures from the fund comply with all legal and regulatory requirements, and university policies; and
- F. promptly cooperating with the Internal Auditing Division during periodic physical audits.

Step 2: Disburse and record cash payments

There should be a dated, chronological record of the original entry for each individual payment. Any method is acceptable for payments of \$100 or less, as long as an audit trail is maintained. Examples include receipt forms or a cash journal/log.

For incentive payments of \$100 **or less**, a log may be used with a minimum of the participant name **or** identifying number, amount of incentive received, and the participant's signature **or** check mark (no signature). If no participant signatures are obtained, the Principal Investigator must sign the log as documentation that the payments were disbursed. An example log form may be found at:

http://www.busfin.uga.edu/forms/Log_ResearchParticipantPayment.pdf

In lieu of the log form, the following receipt form may also be used for recording the payment of \$100 or less:

http://www.busfin.uga.edu/forms/Research_Participant_Receipt_under.pdf

For incentive payments **over** \$100, the following receipt form **must** be completed:

http://www.busfin.uga.edu/forms/Research_Participant_Receipt_over.pdf

Step 3: Reimburse petty cash

Reconcile the petty cash account and attach log or appropriate receipt to a payment request and forward to the Accounts Payable department for processing.

For additional information, refer to the [Petty Cash and Change Funds Policy](#) and the [Petty Cash and Cash Purchases procedure](#).

Gift card payments:

Step 1: Establish a petty cash fund

Complete the Application for Research Participant Compensation Fund located at

http://www.busfin.uga.edu/forms/compensation_fund.pdf to obtain gift cards. Submit the completed form to the Bursar's Office with a letter of explanation, signed by the department head/dean/director and the fund's custodian, regarding the purpose of the fund and an analysis justifying the dollar amount requested.

WalMart gift cards are available through Bursar and Treasury Services. Allow 4 months to obtain gift cards from other vendors.

The petty cash custodian must follow the appropriate guidelines necessary for effective petty cash management. These guidelines include but are not limited to the following:

- A. establishing a bank account from which you can obtain cash or write checks to provide payments according to the petty cash policy
- B. providing a written reconciliation of the fund to Bursar and Treasury Services periodically and at the end of the study;
- C. ensuring the safety and security of the fund;
- D. holding the fund account separately from all other accounts and not commingling personal funds with the petty cash funds;
- E. ensuring that expenditures from the fund comply with all legal and regulatory requirements, and university policies; and
- F. promptly cooperating with the Internal Auditing Division during periodic physical audits.

Step 2: Disburse and record gift card distributions

There should be a dated, chronological record of the original entry for each individual payment. Any method is acceptable for payments of \$100 or less, as long as an audit trail is maintained. Examples include receipt forms or a gift card journal/log.

For incentive payments of \$100 **or less**, a log may be used with a minimum of the participant name **or** identifying number, amount of incentive received, and the participant's signature **or** check mark (no signature). If no participant

signatures are obtained, the Principal Investigator must sign the log as documentation that the payments were disbursed. An example log form may be found at:

http://www.busfin.uga.edu/forms/Log_ResearchParticipantPayment.pdf

In lieu of the log form, the following receipt form may also be used for recording the payment of \$100 or less:

http://www.busfin.uga.edu/forms/Research_Participant_Receipt_under.pdf

For incentive payments **over** \$100, the following receipt form must be completed:

http://www.busfin.uga.edu/forms/Research_Participant_Receipt_over.pdf

Step 3: Reimburse petty cash

Reconcile the petty cash account and attach log or receipt to the petty cash voucher for reimbursement and forward to the Bursar's Office.

For additional information, refer to the [Petty Cash and Change Funds policy](#) and the [Petty Cash and Cash Purchases procedure](#).

If additional assistance is needed, contact Bursar and Treasury Services at 706-542-1625.

Check payments:

There are two methods you may use to make a research participant's incentive payment by check. The first method is through a check written from a petty cash account (the procedures for issuing a check via this method are outlined in item 1: Cash Payments above). The second method is to initiate a payment request through the Accounts Payable Department. When creating the payment request, please attach the Research Participant Receipt form as supporting documentation and forward the request to Accounts Payable.

Non-monetary items:

Non-monetary items (T-shirts, books, etc.) are acquired by the research unit. Regardless of the method by which the research unit obtains non-monetary items for use as incentive payments to research participants, these items are considered payments and must be tracked. Likewise, reasonable measures must be in place to safeguard and secure the non-monetary items.

Step 1: Obtain non-monetary items

Non-monetary items may be obtained either through a petty cash account or purchase order. The procedures for establishing and using a petty cash account are the same as Step 1 under Item 1: Cash Payments above. The procedures for purchase orders may be found at the Procurement Division website <http://www.busfin.uga.edu/procurement/proentry.html>.

Step 2: Disburse and record non-monetary gift distributions

There should be a dated, chronological record of the original entry for each individual payment of a non-monetary item. Any method is acceptable for such payments valued at \$100 or less, as long as an audit trail is maintained. Examples include receipt forms or a journal/log.

For incentive payments valued at \$100 **or less**, a log may be used with a minimum of the participant name **or** identifying number, amount of incentive received, and the participant's signature **or** check mark (no signature). If no participant signatures are obtained, the Principal Investigator must sign the log as documentation that the payments were disbursed (i.e., non-monetary items were distributed). An example log form may be found at:

http://www.busfin.uga.edu/forms/Log_ResearchParticipantPayment.pdf

In lieu of the log form, the following receipt form may also be used for recording the payment of \$100 or less:

http://www.busfin.uga.edu/forms/Research_Participant_Receipt_under.pdf

For incentive payments valued **over** \$100, the following receipt form must be completed:

http://www.busfin.uga.edu/forms/Research_Participant_Receipt_over.pdf

Step 3: Reconcile appropriate accounts

Reconcile account(s) from which non-monetary items were obtained. If paid by a petty cash account, attach purchase receipt and disbursement log/receipt to a payment request and forward to Accounts Payable. If paid by purchase order, retain log/receipt until the participant total incentive exceeds \$600 for the calendar year. These receipts should be then forwarded to Accounts Payable for IRS tax reporting.

For additional information, refer to the [Petty Cash and Change Funds policy](#) and the [Petty Cash and Cash Purchases procedure](#) and the Procurement Department Procedure at <http://www.busfin.uga.edu/procurement/proentry.html>.

If additional assistance is needed, contact Bursar and Treasury Services at 706-542-1625 regarding petty cash and the Procurement Department at 706-542-7066 regarding purchase orders.

Forms/Instructions

[Application for Research Participant Compensation Fund](#)

[Cash/Payment Log Form](#)

[Research Participant Receipt for payments of \\$100 or less](#)

[Research Participant Receipt for payments over \\$100](#)

Additional contacts

Debra Chitwood, Bursar and Treasury Services 706-542-6147

Sponsored Programs Post Award Accounting 706-227-7222

Procurement Office 706-542-7066

Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for Finance Division

Policy Owner: [Accounts Payable](#)

Policy Contact: [Stacy Minee](#)

Phone Number: (706) 542-2786

Record Retention

Research Grant Records

Number 0472-09-006

These records relate to funded research grant proposals and research activity associated with grant funded projects. Examples of records include: supporting statistics, demographic data, draft proposals, suggested revisions, final proposals, forms, protocols, applications, research/activity reports, progress reports, and summary reports.

Retention: Final research report is permanent. All other records: 7 years after the end of the grant period.

Accounting Records

Number 0472-03-001

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expense records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts and invoices.

Retention: Monthly and quarterly reports: 1 year. All other records: 5 years.

Policy Appendices

Code of Federal Regulations, Documentation of informed consent

Related information

Research Participant Incentive Payment Policy

Petty Cash and Change Funds Policy

Petty Cash and Cash Purchases Procedure

Multiple training resources for processing payment requests are available in the OneSource Training Library:

[Creating a Payment Request](#)

[Creating a Payment Request with Multiple Expense Lines](#)

[Creating a Payment Request with Multiple Accounting Distributions](#)

[Editing a Denied Payment Request](#)

[Approving a Payment Request](#)

[Denying a Payment Request](#)

Policy Dates

Effective Date:

Date Last Updated: 03/15/2019

Date of Last Review:

Date of Approval: 04/17/2020

Previous Version of Policy: