The Institutional Review Board Protection of Human Subjects in Research (IRB) will consider the circumstances of each protocol and determine which level of confidentiality is appropriate, in accordance with the principal investigator’s (PI) request. For more information on conducting research on human subjects, refer to the IRB website at: www.campus.uwplatt.edu/sponsored-programs/institutional-review-board-subject-research.

ELIGIBLE RESEARCH PARTICIPANTS

This policy and payment procedures apply to all U.S. Persons. UW employees are treated the same as non-UW employees when participating as research participants. Per the IRS, research participant payments are not considered wages and therefore, payment to UW employees are not required to be processed through the Human Resource System (HRS-Payroll). EXCEPTION: If the services an employee performs as a research participant are substantially similar to his or her regular job duties, the incentive payment must be paid through the payroll system.

DE MINIMIS RESEARCH PARTICIPANT PAYMENTS

The following information applies to ALL payment options detailed in this procedure:

- If a one-time research subject payment of $25 or less is being made to a research participant the social security number (SSN) will not be required. The research subject is still required to provide all other information. The IRS requires collection of the name, permanent home address, and social security number of the individual receiving the gift card/cash. In addition, we highly recommend that the individual sign the form indicating the dollar amount received. The departments must use a log to account for every disbursement. These de minimis payments will not be placed on hold if a SSN is not provided.

- The research coordinator should inquire if the research participant will be getting multiple de minimis payments of $25 or less that will cause the recipient to exceed the IRS limit of $600 per calendar year. It is then the researcher’s responsibility to obtain the required taxpayer identification information and a W-9 from the recipient.

- De minimis payments of $25 or less ONLY applies to research participant payments and does not apply to other payments made by the University. For payments other than research participation there is no de minimis payment limit and a taxpayer identification number and W-9 must be obtained from the recipient.

NOTE: Payments to research subjects are to be paid ONLY by the methods list below after paperwork is received. Employees will not be reimbursed on an expense reimbursement
(eRe) or other means if research participant payments are paid using a p-card, personal credit card, or personal funds.

**PAYMENT OPTIONS**

I. GIFT CARDS

A. Gift card amounts should be $99 or less per gift card. Gift card payments per individual should not exceed $300 per calendar year; any payments over $300 per individual would require documentation to be submitted to Accounts Payable. Gift cards cannot be awarded to nonresident aliens regardless of the dollar amount. Any payments over $300 per individual must be submitted on a [Payment to Individual Report](#) (PIR) to Human Resources along with the required documentation.

**NOTE:** Gift cards **CANNOT** be used for prizes, awards or gifts.

1. External vendor gift cards
   a) Initiating department contacts vendor for a Gift Card Order Form.
   b) Initiating department completes the [Gift Card Approval Form](#). Once all approval signatures are acquired, proceed to the next step.
   c) Initiating department completes the purchase requisition, and submits all information to the Purchasing office. The purchase requisition form must include the description of what the cards will be used for, the gift card order form obtained by vendor and the Gift Card Approval Form. **Also, attach a written statement indicating all documentation will be obtained by the PI and returned to the grant accountant.** Use account code 3100.
   d) Accounts Payable will process the form as a check-with-order and mail the check and the order form to the vendor.
   e) Cards should be mailed from the vendor directly to the initiating department. Cards should not be mailed to Accounts Payable.

2. Distribution of gift cards
   a) Initiating department distributes the gift cards to research participants. All applicable participant information must be recorded on the [Research Participants Log of Payments](#) and all required backup documentation **must** be attached to the Log. Documentation should include legal name, social security number, and home address. **Signatures for receipt of cards must be obtained.**
   b) The ONLY exceptions to the documentation requirements are instances of anonymous surveys. Proof of the anonymous requirement must be attached to the log.

3. Reconciliation of gift cards
   a) Once the cards have been distributed the PI must return all information to grant accountant to maintain the logs and backup documentation.
b) Records of all disbursements and backup documentation must be retained for a period of seven years after the close of the grant period. This information must be kept secured and confidential in the grant accountant files.

c) PIs are responsible for monitoring the dollar amounts and frequency of participant payments to ensure compliance with IRS tax requirements (i.e. name of payee, address, social security number, etc.).

II. UNIVERSITY CHECKS

A. Payments of less than $500 can be processed on a Payment to Individual Report (PIR). A check will be issued directly to the research subject. Per IRS regulations, a W-9 Form must be provided for each individual before payment will be made.

**NOTE:** In order to process, checks must be no less than $25.

B. Initiating department submits a PIR to Human Resources (HR). Use Account Code 2637. HR will audit the PIR and forward it to Accounts Payable for payment. Checks will be mailed directly to the research subjects.

All required information should be kept secured and confidential in your department files until delivered to the grant accountant. After all forms are completed and research subjects are provided payment, return all required documentation to the grant accountant within three business days.

III. CASH ADVANCES (TRAVEL ADVANCES)

A. Cash payments to research subjects should be processed on a Travel Authorization (TA) through the E-Reimbursement system and may only be requested if the project proposal states participants **MUST BE PAID IN CASH**. A copy of the grant language indicating this requirement must be attached to the TA request. Also, regardless of the IRB that oversees the study, researchers must get a level of confidentiality assigned by the UW-Platteville IRB.

1. Initiating department employee submits a Travel Authorization request in E-Reimbursement along with a written statement indicating all backup documentation will be retained by the PI.

2. The request should not be for a period longer than 2 months or overlap fiscal years.
   a) If the research program will be longer than 2 months, request an amount only for a 2 month period.
   b) Reconcile the travel advance to date and request another 2 month advance. A second travel advance request will not be approved until the first advance is reconciled.

3. The travel auditor will process the request. The money will be electronically deposited into the same account as the employee’s paycheck. This will be a separate deposit.
4. Advances must be returned to the travel auditor immediately if the research is canceled.

5. Advances must be accounted for on a travel expense report (TER) by the employee who received the advance no later than 3 months after the advance is received (the 2 months research period + 30 days to reconcile). Advances not accounted for within 3 months of issuance must be deducted from the employee’s paycheck.

B. Distribution of Cash

1. Initiating department distributes the cash to research participants. All applicable participant information must be recorded on the Research Participants Log of Payments and all required backup documentation must be attached to the Log. Documentation should include legal name, social security number, and home address. Signatures for receipt of cash must be obtained. When attaching the disbursement log to the TER all social security numbers need to be blacked out for security purposes.

2. The ONLY exceptions to the documentation requirements are instances of anonymous surveys. Proof of the anonymous requirement must be attached to the Log.

C. Reconciliation of Travel Advance

1. Once the cash has been distributed the PI must maintain the logs & backup documentation along with a copy of the Travel Advance(s) used to request the cash.

2. Submit a TER in the e-Reimbursement system. TER should be submitted within 30 days of distribution.

3. Records of all disbursements and backup documentation must be retained for a period of seven years after the close of the grant period. This information must be kept secured and confidential in the grant accountant files.

4. Deans/Directors or their designees are responsible for monitoring the dollar amounts and frequency of participant payments to ensure compliance with IRS Tax requirements (i.e. name of payee, address, social security number).

V. The Research Participation Form may be used for collection of required participant information if needed.

VI. The principal investigator has sole responsibility for the following:

1. Securing gift cards;
2. Maintaining and securing accurate records of all disbursements;
3. Ensure multiple de minimis payments do not exceed the IRS limit of $600;
4. Retaining records of all disbursements;
5. Delivery of all information to the grant accountant.
All required information should be kept secured and confidential in your department files until delivery to grant accountant.

Questions about cash payments to research subjects should be made to the travel auditor, ext. 1346.

Questions about payments to external vendors should be made to the purchasing director, ext. 1221.

Questions about PIR payments should be made to Human Resources, ext. 1176.

Questions about distribution of gift cards or reconciliation of gift cards should be made to the grant accountant, ext. 1162.