CoHS Guide to Compensating Human Subject Research Participants

This document describes the options available to CoHS researchers for compensating human subject research participants, as well as college procedures and university policies. Several forms of compensation are available\(^1\) including monetary remuneration (cash and check), gift cards, gift items, and drawings.

Regardless of compensation form, it is the *researcher’s responsibility* to:

- Ensure the confidentiality of the participants\(^2\)
- Compensate the participant in a timely and convenient manner
- Maintain adequate financial information to meet recordkeeping and reporting requirements of the University, State of Oklahoma, and the Internal Revenue Service.

**Monetary Compensation “Cash vs. Check”**

If the monetary compensation is *less than or equal to $100* at any one time during the research project, a research participant may be paid in cash (via the Imprest Cash System). Some research projects may make multiple disbursements to participants creating an aggregate compensation greater than $100. In these cases the participants may be paid in cash provided:

- No disbursement is greater than $100 at any one time, and
- The aggregate paid to the participant does not exceed $300.

If a research participant will receive a single compensation *greater than $100 or aggregate exceeding $300*, the participant must be paid through the University’s requisition/accounts payable system. That is, the participant will receive a check in the mail from the University.

1) **Monetary Remuneration – Cash**

If a single payment is *less than or equal to $100* and the aggregate paid to each participant does not exceed $300, cash can be used via the Imprest Cash System\(^3\).

**Procedures:**

To obtain cash payments for study participants, the principal investigator or his/her designee will follow these procedures:

1. Contact the CoHS Research and Graduate Studies Office (RGS) and provide the following information:
   1. IRB protocol number for the approved study protocol

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\(^1\) All expenditures on grant accounts must be specifically approved in the grant language or budget. All expenses on University accounts must follow State and University regulations.

\(^2\) The University and CoHS strive to protect the confidentiality of participants and will not disclose specific research information to unaffiliated parties. However, certain Federal, State of Oklahoma, and University reporting requirements and fiduciary responsibilities must be followed in the course of University business processes.

\(^3\) The Imprest Cash is a petty cash system.

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2. Account number to charge (to reimburse the Imprest Cash account)
3. Amount of cash needed for participant payments

RGS will:
1. Prepare a check made payable to the principal investigator/designee for the total amount needed to compensate the participants.
2. Give the principal investigator/designee an Imprest Cash Receipt (white copy) as a record of how much was given.
3. Send the yellow copy of the Imprest Cash Receipt to the department’s financial staff to be held until the “Documentation of Disbursement of Payments Less than or Equal to $100 to Research Study Participants” form is submitted.

2. Cash the check at a Stillwater National Bank (SNB) branch, as the check is drawn on SNB. Be sure to take proper ID to cash the check.
   - The principal investigator/designee should take precautions to secure the cash until disbursements are made.

3. Maintain necessary records when disbursing cash participant payments:
   1. The principal investigator (or designee) must obtain a receipt from each participant that includes the participant’s name, date of payment, amount paid, and signature of the participant.
   2. Attach these receipts to the white copy of the Imprest Cash Receipt (i.e., principal investigator/ designee’s copy)

Note:
- The sum of the participant receipts must equal the total value of the Imprest Cash Receipt.
- If a participant receipt is not obtained (or lost), the PI is responsible for reimbursement to the University.
- All participants’ receipts are confidential and should be kept with the PI’s human subject documents per the guidelines approved in their IRB protocol.

4. Return any remaining cash to the RGS Office.
   Bring the white copy of the Imprest Cash Receipt with you. The amount of returned cash will be noted, and a revised amount will be written on the receipt; both parties will initial the change. The RGS office then notifies the department’s financial staff of the revised amount.

5. When all funds have been disbursed, the principal investigator is required to complete the “Documentation of Disbursement of Payments Less than or Equal to $100 to Research Study Participants” form and submit it to the department’s financial staff.

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4 The maximum daily limit that any single principal investigator/designee may receive is $500.
This University form verifies that all funds were disbursed. The department financial staff will use this form as documentation when charging the principal investigator’s account to reimburse the Imprest Cash System.

2) Monetary Remuneration – Checks Written via the CoHS Imprest Cash System
If a single payment is less than or equal to $100 and the aggregate paid to each participant does not exceed $300, checks can be written to participants via the CoHS Imprest Cash System.

This option of participant payment is not preferred and is available on a very limited basis. When utilized, RGS will work with researchers to ensure that confidentiality issues are maintained.

3) Monetary Remuneration – Checks Processed via the University’s Requisition/Accounts Payable System
If a research participant will receive a single compensation greater than $100 or aggregate exceeding $300, the participant must be paid through the University’s requisition/accounts payable system.

Procedures:
In order for participants to be paid, the principal investigator or his/her designee will follow these procedures:

1. Have each participant complete a “Research Participant Payment Form for Participant Compensation Greater than $100”.
   - Note: Each participant must provide his/her Social Security Number or individual Taxpayer Identification Number on this form.

2. Submit the completed forms to the department’s financial staff. The department financial staff will use this form as documentation when processing the payment request.

4) Gift Cards
In lieu of monetary remuneration, gift cards may be given to research participants as compensation for services performed. However, specific conditions must be met:
   - Gift cards may only be purchased from externally-funded grant accounts. (Gift cards may not be purchased from state-funded accounts.)
   - Gift cards must be purchased via University requisition; they cannot be purchased via p-card. (If the vendor does not allow a Purchase Order, we can work with OSU Purchasing to get exception. Each case for exception is unique and has to be approved.)
   - The sponsored project’s scope of work or budget must include specific reference to the approved use of gift cards as compensation to research participants.

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5 University Accounting bears the cost of issuing the checks and mailing them to the research participants. Participants can expect to receive their payments four to six weeks after the documentation is submitted to University Accounting.
• The PI must obtain special permission from OSU’s Purchasing Office to procure gift cards, even if the expense is included in the project’s statement of work/budget.
• For gift cards valued greater than $100, the researcher must use the “Research Participant Payment Form for Participant Compensation Greater than $100”.

5) Gift Items
In lieu of monetary remuneration, gift items may be given to research participants as compensation for services performed. However, gift items may be purchased only under certain conditions:
• Gift items may only be purchased from externally-funded grant accounts. (Gift items may not be purchased from state-funded accounts.)
• Gift items must be purchased via University requisition; they cannot be purchased via p-card.
• The sponsored project’s scope of work or budget must include specific reference to the approved use of the gift item as compensation to research participants.
• For gift items valued greater than $100, the researcher must use the “Research Participant Payment Form for Participant Compensation Greater than $100”.

Alternatively, gift items may be donated and then used for participant compensation.

6) Drawings – Utilized for Participant Incentives
Drawings may be utilized as an incentive to increase research subject participation.
• University ledger 3 accounts may be used for purchasing small dollar items (i.e., under $500) for such drawings.
• University ledger 5 accounts (i.e., externally-funded grant/sponsored program accounts) may be used for purchasing drawing items if the grant specifically allows for the purchase.

Purchase of Food – Refreshments or Meals
• The purchase of food for participants is allowable only on University ledger 3 accounts through the campus vendor system or on University ledger 5 accounts if specifically allowed in the grant.
• Refreshments for blood donors are allowable on state-funded accounts since this activity is open to the general public and serves a public good. The state has an exception for purchasing refreshments for public events which serve a public purpose.