University of Wisconsin-Eau Claire Office of the Provost:
Policy on Research Participant Incentives

June 1, 2012

I. Policy

Use of participant incentives is a common research practice. It encourages and recognizes human subjects' participation in and completion of a research task or sequence of tasks, and it may be key to securing broad participation in a research protocol. Incentives may include cash, checks, and gift cards.

The University of Wisconsin-Eau Claire balances its responsibility to maintain confidentiality of information about human research subjects with record keeping requirements of the University of Wisconsin System, grantor agencies, and the Internal Revenue Service. In situations where confidentiality is not related to human subjects but it is in the best interests of the study to maintain confidentiality, the same procedures outlined below will apply.

The overarching aims of this policy are to ensure:
- The confidentiality of research participants.
- Timely, convenient compensation to participants to facilitate the progress of the study.
- The appropriateness of the incentive for participation in the research study.
- Compliance with relevant institutional, governmental, and grantor policies and practices.

II. Regulations

When researchers choose to provide incentives to participants or potential participants in their research, they must follow certain regulations designed to ensure participant confidentiality and must follow proper accounting procedures. For instance, UW System Financial Administration policy on Prizes, Awards and Gifts (F46) specifies that no GPR may be used for incentives. And, for example, under the Internal Revenue Code, when total payments to human subjects for services exceed $600 in a calendar year, they are subject to income reporting requirements on tax form 1099-MISC and information must be collected from research participants including names, social security numbers, mailing addresses, and dates of participation.

III. Procedures

The Principal Investigator (PI) is responsible for the justification of participant incentives in the research protocol that must be submitted, reviewed, and approved by the IRB prior to performing the research. The protocol must identify the anticipated benefit of offering incentives, specify the dollar amount of incentives, and describe the proposed method of disbursement and timing of all payments. The PI is also responsible for the accountability of funds received and disbursed to research participants.

The Institutional Review Board (IRB) is charged with the responsibility to review and approve both the amounts and methods of incentivizing to ensure that they are not coercive and do not present undue influence to participate or to continue participation. UW System policy specifies that the amount or value of the incentive should be based upon the minimum amount reasonably required to achieve the objective of the research and should not exceed $200 per participant.

In accordance with the PI's request in the research protocol, the IRB will determine which of two levels of confidentiality is needed for making payments to research participants. Level 1 Confidentiality of Payment is used when confidentiality is not needed to protect the identity of the payment recipient; unless otherwise requested by the PI, Level 1 confidentiality is assumed. Level 2 Confidentiality of Payment is used in cases when it is critical to protect the identity of the payment recipient; when the IRB authorizes Level 2 confidentiality, it will be noted in the IRB's approval letter to the PI.

Regardless of level of confidentiality, with IRB approval PIs have the discretion to confer non-recurring payments of $50 or less to human subjects without obtaining social security numbers and mailing addresses. Typically, the research protocol would identify that the particular circumstances of the study are such that it would be unreasonably burdensome to collect this information in light of the very low potential for the total payments to the recipient to exceed the Internal Revenue Code threshold of $600 in a calendar year.

The following paragraphs summarize procedures for making payments to research participants.

- **For Level 1 Confidentiality of Payment with Non-recurring Payments of $50 or Less**
  Payments can be made to research participants by the PI, who is issued an imprest cash fund in an amount sufficient to make periodic payments. To get a cash advance, the PI must submit a *Travel Advance* form to Business Services. For each cash payment, in lieu of social security numbers and mailing addresses, the PI must obtain signed receipts from research participants. Once payments have been made to research participants, a *Payment to Individual Report* (PIR) form must be completed by the PI to ensure that the appropriate account or grant is charged for the cash advance. The PIR form will require names, amount and purpose of payment, dates of service, and signed receipts.

  Alternatively, payments can be made to research participants by Business Services on the standard *Payment to Individual Report* (PIR) form, which will require names, social security numbers, mailing addresses, and purpose of payment and dates of service. If more than one research participant is being paid, a list of the individuals with their required information should be attached to the PIR. Payment information will be retained in Accounts Payable in the voucher; these documents are considered to be public, potentially open to public review.

- **For Level 1 Confidentiality of Payment with Non-recurring Payments of More than $50**
  Payments are made to research participants by Business Services on the standard *Payment to Individual Report* (PIR) form and will require names, social security numbers, mailing addresses, and purpose of payment and dates of service. If more than one research participant is being paid, a list of the individuals with their required information should be attached to the PIR. Payment information will be retained in Accounts Payable in the voucher; these documents are considered to be public, potentially open to public review.

- **For Level 2 Confidentiality of Payment with Non-recurring Payments of $50 or Less**
  Payments are made to research participants by the PI, who is issued an imprest cash fund in an amount sufficient to make periodic payments. To get a cash advance, the PI must submit the following documents to Business Services: (a) a copy of the IRB approval letter which authorizes Level 2 confidentiality, and (b) a *Travel Advance* form. For each cash payment made to research participants, the PI must obtain signed receipts. The PI shall maintain a record of the research participant's name and corresponding coded identification; this will be the only record of payee names, and it will stay in the control of the PI. Once payments have been made to research participants, a *Payment to Individual Report* (PIR) form must be completed by the PI to ensure that the appropriate account or grant is charged for the cash advance. Rather than listing names and social security numbers of the research participants on the PIR, the PI should provide their coded identification, amount and purpose of payment, and dates of service.

- **For Level 2 Confidentiality of Payment with Non-recurring Payments of More than $50**
  Payments are made to research participants by the PI, who is issued an imprest cash fund in an amount sufficient to make periodic payments. To get a cash advance, the PI must submit the following documents to Business Services: (a) a copy of the IRB approval letter which authorizes Level 2 confidentiality, and (b) a *Travel Advance* form. For each cash payment made to research participants, the PI must obtain signed receipts. The PI shall maintain a record of the research participant's name and corresponding coded identification; this will be the only record of payee names, and it will stay in the control of the PI. Once payments have been made to research participants, a *Payment to Individual Report* (PIR) form must be completed by the PI to ensure that the appropriate account or grant is charged for the cash advance. Rather than listing names and social security numbers of the research participants on the PIR, the PI should provide their coded identification, amount and purpose of payment, and dates of service.

	Level 1 Confidentiality of Payment	Level 2 Confidentiality of Payment
Payment of $50 or less	PI pays research participants through a cash fund – signed receipts are required in lieu of social security numbers and mailing addresses. – OR – Business Services pays research participants via PIR – social security numbers and mailing addresses are required.	PI pays research participants through a cash fund – signed receipts are required in lieu of social security numbers and mailing addresses.
Payment of more than $50	Business Services pays research participants via PIR – social security numbers and mailing addresses are required.	PI pays research participants through a cash fund – signed receipts are required in lieu of social security numbers and mailing addresses.