



Research and Survey Participant Compensation

Department: Institutional Effectiveness

Policy Title: Research and Survey Participant Compensation Policy

Date Issued: 2/2/2024

DRAFT updates:

- October 25, 2023 - Draft.
- October 27, 2023 - Feedback cleanup
- November 8, 2023 - Feedback cleanup
- November 27, 2023 - Feedback cleanup. Adjusted negligible threshold to \$25, added exceptions for non-US citizens.
- January 18, 2024 - Feedback cleanup. Added reference to check request procedure.

Approved by: Leadership Team on January 31, 2024.

Purpose

Per IRS regulations, Doane University must report when U.S. citizens receive \$600 or more in a calendar year in compensation (cash, cash equivalent, or items of monetary value) from Doane University. All compensation issued to those who are not U.S. citizens must be reported. In order to comply, the following policy is to be followed for all research projects in which compensation is provided to some participants from Doane University.

Scope

This policy applies to the compensation of all participants in studies (research and surveys) through Doane in which compensation from Doane University funds or grants overseen by Doane University is provided to participants. Studies in which the total compensation for all participants is \$5000 or less and submitted as part of the annual budget process or approved via a grant may follow this policy. All studies that exceed the financial threshold and were not part of an operating or grant budget must be explicitly approved by the Chief Financial Officer.

This policy supersedes all other policies related to gift cards given to university employees.

General

All studies that include compensation for participants must explicitly state the requirement for compensation in the IRB application (if applicable) and/or the study disclosure form. It is the responsibility of the study leader to secure all necessary documentation.

All compensation for studies must be approved via the regular budgetary approval process (operating, grants, etc.) following all guidelines for allocating Doane resources.



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Levels of compensation and necessary record keeping:

- 1) Negligible - \$25.00 or less per compensated participant.
 - a) Nothing to record.
- 2) Standard - \$25.01 to \$99.99 per compensated participant.
 - a) Researchers need to gather compensated participant names, compensation amount, date of issuance of compensation, Doane ID number (if applicable) or government ID number, and receipts for issuances of compensation in the form of gift cards or University checks. The gathering of this information must be reported on the IRB form and disclosed to all participants.
 - b) Compensation may be provided to participants in the United States who are not United States citizens or permanent residents but will require completion of form W-8BEN.
- 3) Substantive - \$100.00 or more per compensated participant
 - a) Researchers need to collect a completed W-9 form from each compensated participant.
 - b) Compensation may be provided to participants in the United States who are not United States citizens or permanent residents but will require completion of form W-8BEN.

For Standard or Substantive compensation, the compensation must be in the form of a gift card or check issued by Doane University. Gift cards must be purchased via a Doane University-issued credit card and a receipt for the purchase must be supplied during the online credit card reconciliation process. No reimbursements will be issued for gift cards purchased using any other method. All check requests must follow the [check request procedure](#).

For Standard or Substantive compensation, documentation must be sent to the Business Office. This will only include the participant's name, Doane ID number (for students or employees only) and/or amount of payment, and date of payment. The name of the study must NOT be mentioned in the documentation. Additionally, the investigator must submit the cost-center codes used for purchasing the gift cards or checks.

Key Responsibilities

The Principal Investigator/Project Director/Project Leader is responsible for compliance with all aspects of this policy.

The Business Office will report to the IRS all participants who received over \$600 in compensation from Doane University in one calendar year. The Business Office will store all records of compensation and annually determine reporting. The university is not responsible for withholding taxes.

References and Sources:

- <https://research.unc.edu/clinical-trials/training/participant-reimbursement/>



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- <https://uvafinance.virginia.edu/resources/wd-paying-research-participants-human-subjects>
- <https://www.tremendous.com/blog/demystifying-w-9s-a-tax-guide-for-research-incentive-programs/#:~:text=The%20IRS%20considers%20any%20type.anything%20else%20of%20monetary%20value.>
- https://udayton.edu/research/resourcesforresearchers/compliance1/irb/forms/forms_new/IRB%20Guidance%20on%20Research%20Incentives.pdf
- <https://www.fa.ufl.edu/directives/human-subject-payments-to-foreign-nationals/>