

# Procedures for Human Subjects' Incentives & Payment for Research Participation

Overview: Principal Investigators conducting research with human subjects must require adequate participation in a study in order to produce reliable results. Incentive payments can help encourage study participation. At the same time, the University must ensure that incentive payments made to individuals comply with all applicable regulations. These procedures guide principal investigators on the processes to be followed when making incentive payments, while ensuring that such payments are consistent with government and University requirements.

These procedures apply to cash, check, gift cards, and miscellaneous items (e.g. toys, iPads, etc.) given to encourage research participation.

## Instructions to the Principal Investigator (PI)

### 1. **Complete IRB application form and submit to [irb@towson.edu](mailto:irb@towson.edu) for approval.**

Be sure to include the following items in your IRB application materials:

- Protocol funding source (OSPR Grant or Department Funds)
- Planned incentive (cash, gift card, check, other)
- Incentive (payment) amount
- Number of subjects expected to participate

### 2. **Be aware that you will need to document who receives an incentive regardless of how payment for the incentives is processed.**

The following information is required for each person who receives an incentive:

- Completed Human Subjects Incentive Acknowledgement form (for participants to verify they have received the incentive)
- Completed IRS W-9 Form (*the W-9 is not required for TU employees*)

#### *Exceptions:*

If the incentives is a gift card purchased from the Towson University Bookstore, they will provide you with a form to use for signature collection.

On rare occasions, a study must ensure total anonymity including the identity of those who receive an incentive. In such cases, the PI must complete the Incentive Acknowledgement Form for Anonymous Studies in lieu of the Acknowledgement Form.

### 3. **Paying for Incentives.**

Incentives can be paid for in a variety of ways. However, **P-CARDS MAY NOT BE USED TO PURCHASE GIFT CARDS. THERE ARE NO EXCEPTIONS.** The following describes the different procedures that may be used to process payment.

#### **a. Accounts Payable (Cash, Checks, Gift Cards, and Miscellaneous Items)**

Processed using a Miscellaneous Expense Voucher, copy of the IRB protocol approval, and requires information on incentive recipients (see above).

***IF DEPARTMENT FUNDED:*** Submit forms to Accounts Payable

***IF GRANT FUNDED:*** Submit forms to OSPR

Incentives paid via accounts payable are reported to the IRS. Participants will receive a 1099 from the university at the end of the tax year if annual incentive payments total more than \$600. Payment takes approximately **3 weeks**. TU employees will receive payment via direct deposit. All other participants are paid via check mailed to the address listed on their IRS W-9 form.

#### **b. Working Fund Advance (minimum one week turnaround)**

To obtain the Advance, submit the following:

- Working Fund Advance Request Form
- Copy of IRB Approval
- Security Plan memo containing the following details:
  - Why the advance is needed
  - The amount and time period needed to pay participants. Note that the length of time may not exceed 30 days or cross fiscal years
  - How the cash/gift cards will be stored
  - Who will have access to the storage area
  - The assigned custodian for the account
  - A statement to the effect that both the custodian and the supervisor “are jointly and severally liable for the security and appropriate use of the requested funds.”
  - The signature of the PI/designated custodian (TU faculty or staff member), and the custodian’s supervisor/manager/director.

Working Fund Advances must be reconciled within 30 days of receipt. The following must be submitted to the Business Travel & Working Fund office:

- Receipts for incentive purchases
- Human Subjects Incentive Acknowledgement Forms
- Miscellaneous Expense Voucher for Human Subjects Payments, the “amount” is equivalent to the total participant disbursements for the prior reporting period

If additional funds are needed, a new Working Fund Advance Request Form must be completed.

#### **c. TU Bookstore Gift Card**

Departments or grants will be charged directly. Required documentation must be maintained on file.