Scope
This procedure describes the process for the compensation of participants in research trials.

Distribution
This procedure will be distributed to all research trials that have requested alternative human subject payments and posted on relevant websites.

Methods of Human Subject Payments
1) Standard (preferred) method of compensation is via University check. All other payment forms are considered alternative.
2) Gift Cards
3) Petty Cash
4) Petty Cash Check
5) Cash

Compensation Scenarios
1) Standard (preferred) method of compensation via University check payment.
2) Alternative method of compensation where participant personal information is attainable for IRS reporting.
3) Alternative method of compensation where participant personal information is unattainable for IRS reporting.

Institutional Review Board Responsibility and Study Team Procedure
1) Standard Method of Compensation
   a. During the protocol review and approval process the assigned Institutional Review Board (IRB) must approve the dollar value of the compensation to determine that it is adequate for the type of trial participation.
   b. Once IRB approval is obtained, the Study Team will enter the IRB protocol number in the Oracle Payment Voucher description field to facilitate Procurement Services processing and use the expenditure type: “Svcs, Human Subject Pymts” to have a check issued to the individual participating in the research trial.

2) Alternative Method with IRS information
   a. During the protocol review and approval process the assigned IRB must approve the dollar value of the compensation to determine that it is adequate for the type of trial participation
   b. Second, the IRB must approve the use of an alternate payment method. The preferred payment method for research trial participants is via a University check distributed by UVa Procurement Services. The IRB will determine if the alternative payment method is justified based on the research protocol requirements.
i. If the justification for an alternative method of payment is not approved or deemed inadequate by the IRB, the protocol must use the standard payment method or resubmit to the board with an amended justification for re-review.

ii. If the IRB approves the use of an alternative payment method, the Study Team will enter the IRB protocol number in the Oracle Payment Voucher description field to facilitate Procurement Services processing. Procurement Services will contact the Office of the Vice President for Research (VPR) on an individual basis if confirmation of protocol approval is needed. The information to be collected is: Name First and Last, Amount of Compensation, Street Address, City, State, Zip Code, and Social Security Number or Tax Identification Number. This information is to be securely stored by the trial personnel following ITC’s Highly Sensitive Data Protection Policy until such time it is requested by the VPR office.

3) Alternative Method without IRS information
   a. During the protocol review and approval process the assigned IRB must approve the dollar value of the compensation to determine that it is adequate for the type of trial participation
   b. Second, the IRB must approve the use of an alternate payment method. The preferred payment method for research trial participants is via a University check distributed by UVa Procurement Services. The IRB will determine if the alternative payment method is justified based on the research protocol requirements.
   c. Third, the IRB must approve the non-collection of IRS information.
   d. If the justification for an alternative method of payment and/or the non-collection of IRS information is not approved or deemed inadequate by the IRB, the protocol must use the standard payment method or resubmit to the board with amended justifications for re-review.
   e. If the IRB approves the use of an alternative payment method without the collection of IRS information, the Study Team will enter the IRB protocol number in the Oracle Payment Voucher description field to facilitate Procurement Services processing. Procurement Services will contact the Office of the Vice President for Research (VPR) on an individual basis if confirmation of protocol approval is needed. A payment to individuals participating in a research study where IRS information is not being collected is limited to a total payment of $50 or less during the calendar year.
Options
Once all IRB protocol approvals have been obtained there are several options available, all being driven by whether or not IRS information can be collected. These options are:

CAN THE TAX INFORMATION BE OBTAINED?
If, YES:

Option 1 --Preferred Method
PAYMENT MADE DIRECTLY TO THE INDIVIDUAL
***All options in this section will require the IRB number to be added to the Description field on the Payment Voucher (Example: IRB 123456). Never include the name of study.

- Departments will be responsible for collecting the required information from the research participant, ensuring compliance with ITC’s Highly Sensitive Data Protection Policy. (Name First and Last, Amount of Compensation, Street Address, City, State, Zip Code, and Social Security Number or Tax Identification Number).
- Once this information is obtained, the department can complete the Vendor Add form in Oracle. In the Tax Registration Number Field you will need to put the word “Research”. This will alert Accounts Payable to release these types of payments without the department having to send the individual registration forms to Procurement Services. See Adding and Registering Vendors Policy and Procedure: http://www.virginia.edu/finance/polproc/proc/7-101.html
- Once the participant has been added to the Oracle vendor file, the department will prepare a Payment Voucher.
- The amount should be what the IRB has approved; however, there are no additional restrictions.

Option 2
PAYMENT USING GIFT CARD OR CASH

- Ensuring compliance with ITC’s Highly Sensitive Data Protection Policy, departments will be responsible for collecting the required information from the research participant (Name First and Last, Amount of Compensation, Street Address, City, State, Zip Code, and Social Security Number or Tax Identification Number), and supplying such information to the VPR Office when requested.
- A Payment Voucher should be prepared, payable to the gift card vendor. We cannot reimburse anyone for these types of expenses. The Payment Voucher should be made ‘Hold for Pick-up’.
- If cash is requested, the Payment Voucher should be payable to ‘Bank of America’ and should be made as ‘Hold for Pick-up’.
- If the vendor is not in the vendor file, the dept must follow standard procedure for adding the new vendor. http://www.virginia.edu/finance/polproc/proc/7-101.html
- The amount should be what the IRB has approved; however, there are no additional restrictions.
Option 3

PAYMENT USING PETTY CASH OR PETTY CASH CHECK

- Ensuring compliance with ITC’s Highly Sensitive Data Protection Policy, departments will be responsible for collecting the required information from the research participants (Name First and Last, Amount of Compensation, Street Address, City, State, Zip Code, and Social Security Number or Tax Identification Number), and supplying such information to the VPR Office when requested.

CAN THE TAX INFORMATION BE OBTAINED?
If, NO:

Option 1

PAYMENT USING GIFT CARD OR CASH

- All payments of this nature will be $50.00 or less per individual per calendar year.
- A Payment Voucher should be prepared, payable to the gift card vendor. We cannot reimburse anyone for these types of expenses. The Payment Voucher should be made ‘Hold for Pick-up’.
- If cash is requested, the Payment Voucher should be payable to ‘Bank of America’ and should be made as ‘Hold for Pick-up’.
- If the vendor is not in the vendor file, the dept must follow standard procedure for adding the new vendor.

General Payment Voucher Guidelines:

A) When processing a payment voucher for the purchase of gift cards or cash, in the use of compensating research trial participants, the approved IRB protocol number must be entered first in the payment voucher description field.
B) The expenditure type to be used is “Svcs, Human Subject Pymts”
C) The check is to be made out to the vendor that the Gift Cards are to be purchased from or in the case of cash, to Bank of America.
D) The check should be held for pick-up and picked up by an authorized representative of the research trial to be used to purchase the gift cards from the chosen vendor.
E) Gift cards are considered to be equivalent to cash and must be treated as such. If gift cards purchased for a study are not completely used, then it is the department’s responsibility to have a procedure in place to secure the gift cards for use on future studies using gift cards as a payment method. In this case, gift cards purchased for one study, but used on another, must still have IRS information collected on the recipients.
Petty Cash Guidelines:
When using Petty Cash, the department is responsible for following University established policies and procedures
   A) Preparation of Request for Petty Cash, Petty Cash Checking, or Change Fund - Financial and Administrative Procedure 2-5
   B) Preparing Payment Vouchers - Financial and Administrative Procedure 6-101

Contact Information
Office Phone Numbers:
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IRB-SBS: 434-924-5999
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