Department of Obstetrics and Gynecology
Research Participant Payment Policy

PURPOSE
This document describes how human research participants taking part in an Institutional Research Board (IRB) approved study are compensated for participating in research supported by/being conducted by investigators in the Department of Obstetrics and Gynecology (Ob-Gyn). This policy provides guidance regarding issuing and controlling payments to research study participants and is necessary to ensure the proper handling of Protected Health Information (PHI). The appropriate payment procedures should be followed/established prior to the onset of IRB submission and study initiation to ensure compliance with reporting requirements associated with compensating research study participants.

POLICY STATEMENT
All payments to human participants are treated with utmost confidentiality. Participants may be compensated for their participation in research studies. Compensation procedures must follow all necessary steps:

- Ensure the confidentiality of research participants.
- Provide timely, convenient compensation to participants to facilitate, not hinder, the study.
- Record compensation in the campus accounting system for both financial records and IRS Form 1099 purposes.
- Document in financial system that compensation was for participation in a study.
- Ensure appropriate internal controls and adequate safeguards exist for items of value used to compensate, whether cash, checks or other.
- **NOTE:** UW-Madison employees and non-US residents may only be paid with a University issued check (PIR). See payment option chart below.
- **EXPECTED TIMELINE:** all payment options require 10-15 business days for processing.

The types of payments to participants and set-up timeframe may include:

- Reimbursement to a participant, such as mileage; 10 business days to process.
- Paying expenses associated with research study participation, such as taxi/parking – must be pre-approved and arranged by the Sponsored Projects and Finance core; set up time varies.
- Compensation payment direct to participant via:
  - Check
  - Cash
  - Gift Card – must be pre-approved and arranged by the Sponsored Projects and Finance core
  - Merchandise – must be pre-approved and arranged by the Sponsored Projects and Finance core

ACCOUNTABILITIES

**Principal Investigator (PI):**
- Obtain approval for selected compensation from Sponsored Projects and Finance Core prior to approved Institutional Research Board (IRB) submission.
- Ensure confidentiality and proper protocol procedures are followed.

**Human Subject Core (HSC):**
- Ensure PI receives IRB approval for human research study.
- Assist in determining most appropriate method of compensation.
- Update electronic gift card logs.
- Collect tax-related information from eligible recipients.

**Sponsored Projects and Finance Core (SPFC):**
- Ensure payment and method are feasible and allowable in the terms and conditions of the award and University policy.
- Authorize requests for gift cards as a compensation method.
- Process tax-related information for eligible recipients.
- Work with Campus Accounting to determine method of compensation.
- Obtain prior approval from Campus Accounting (required by Gift Card Policy) when using gift cards as compensation method.
- Establish a purchase, documentation, and distribution process.
- Initiate transactions, maintain records, reconcile, and complete related reports.
- Record and submit required tax-related information for eligible recipients.

**PAYMENT OPTION CHART**

<table>
<thead>
<tr>
<th>Payment Type</th>
<th>Allowable Amount</th>
<th>Taxpayer ID# required (SSN, EIN, ITIN)</th>
<th>Permanent Address required</th>
<th>Payment Mechanism</th>
<th>Other considerations</th>
<th>Who to contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment to Individual (PIR) (Department preferred method)</td>
<td>Any amount but required for total payments of $250 or more per calendar year.</td>
<td>Yes</td>
<td>Yes</td>
<td>University issued check</td>
<td>*UW-Madison employees and non-US residents must be paid with a PIR.</td>
<td><a href="mailto:obgyn_spf@obgyn.wisc.edu">obgyn_spf@obgyn.wisc.edu</a></td>
</tr>
<tr>
<td>Gift Card (emailled) (Department preferred method)</td>
<td>One or multiple payments of under $250 ($249 or less) per calendar year – each card cannot exceed $50</td>
<td>Encouraged as best practice, but not required.</td>
<td>No, but email address is required</td>
<td>Dept Research P-card</td>
<td>Must be pre-approved and arranged by SPFC staff.</td>
<td><a href="mailto:obgyn_spf@obgyn.wisc.edu">obgyn_spf@obgyn.wisc.edu</a></td>
</tr>
<tr>
<td>Cash</td>
<td>One or multiple payments of under $250 ($249 or less) per calendar year.</td>
<td>Encouraged as best practice, but not required.</td>
<td>No</td>
<td>Custodian account</td>
<td>High risk to PI/custodian holder, as this is a personal liability.</td>
<td><a href="mailto:obgyn_spf@obgyn.wisc.edu">obgyn_spf@obgyn.wisc.edu</a></td>
</tr>
<tr>
<td>Gift Card (given in person)</td>
<td>One or multiple payments of under $250 ($249 or less) per calendar year.</td>
<td>Encouraged as best practice, but not required.</td>
<td>No</td>
<td>Custodian account</td>
<td>High risk to PI/custodian holder, as this is a personal liability.</td>
<td><a href="mailto:obgyn_spf@obgyn.wisc.edu">obgyn_spf@obgyn.wisc.edu</a></td>
</tr>
<tr>
<td>Bank account check</td>
<td>One or multiple payments of under $250 ($249 or less) per calendar year.</td>
<td>Encouraged as best practice, but not required.</td>
<td>No</td>
<td>Custodian account</td>
<td>High risk to PI/custodian holder, as this is a personal liability. *) High risk to PI/custodian holder, as this is a personal liability.</td>
<td><a href="mailto:obgyn_spf@obgyn.wisc.edu">obgyn_spf@obgyn.wisc.edu</a></td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Per IRB allowance</td>
<td>Yes</td>
<td>Yes</td>
<td>University issued check</td>
<td>Must be pre-approved and arranged by SPFC staff.</td>
<td><a href="mailto:obgyn_spf@obgyn.wisc.edu">obgyn_spf@obgyn.wisc.edu</a></td>
</tr>
<tr>
<td>Merchandise</td>
<td>Per IRB allowance, not to exceed $600 per calendar year.</td>
<td>No</td>
<td>Yes, if mailed</td>
<td>Custodian account</td>
<td>Must be pre-approved and arranged by SPFC staff.</td>
<td><a href="mailto:obgyn_spf@obgyn.wisc.edu">obgyn_spf@obgyn.wisc.edu</a></td>
</tr>
</tbody>
</table>

**RELATED POLICIES**
UW-Madison Payments to Individuals: [https://policy.wisc.edu/library/UW-3003](https://policy.wisc.edu/library/UW-3003)
UW-Madison Gift Card policy: [https://policy.wisc.edu/library/UW-3027](https://policy.wisc.edu/library/UW-3027)
UW-Madison Payments to Research Participants policy: [https://policy.wisc.edu/library/UW-3005](https://policy.wisc.edu/library/UW-3005)
SMPH gift card purchase on p-card policy: TBD  

Last edited – 10.11.22