

## **College of Arts & Humanities**

### **Cash and Gift Card Incentives for Human Subjects Policies and Procedures**

Prior to the start of a human subjects study or purchasing research incentives for study participants, Principal Investigators (PIs) must have their study reviewed by the UCF Institutional Review Board (IRB). See <http://www.research.ucf.edu/Compliance/irb.html> for more information regarding the IRB process or contact the CAH Research Office.

Human subjects who will receive incentives for their research participation must be compensated in accordance with the UCF Petty Cash Procedures or Gift Card Purchases on Procurement Card (PCard). Contact UCF Finance and Accounting (F&A) for more information.

#### **Incentive Requests**

The following is required to request cash or gift cards for research incentives:

- Documentation showing current Institutional Review Board (IRB) approval to use human subjects in the research study
- The research protocol document approved by the IRB
- The IRB approved recruitment letter requesting subject participation
- A line item budget showing the total dollar amount allotted for the gift card purchase

The PI must contact the CAH Research Office to get cash or gift cards. Allow at least one week for processing through F&A for a petty cash check or for gift card delivery.

#### **Incentive Handling**

For cash requests, the PI will be set up as a Petty Cash Custodian. F&A will cut a petty cash check made out to the PI and will notify the PI when the check is ready to be picked up. PIs also need to pick up a locking bank bag from the CAH Research Office to store the funds.

For gift cards, the PI must pick up the gift cards from the CAH Research Office along with a locking bank bag to store the gift cards.

The CAH Research Office will issue a receipt for the distribution of the gift cards and/or bank bag and key to the PI. The PI is responsible for the gift cards or petty cash funds until a receipt is issued for the return of the incentives and bank bag. Incentives must be kept in a locked bank bag at all times and needs to be stored in a locked desk or cabinet when not in use.

The PI must use a log to document the distribution of cash or gift cards to study participants. The College of Arts & Humanities Research Incentive Log is the preferred log and is available on the CAH Research Website at <http://www.research.cah.ucf.edu/resources.php>.

The distribution log should include, at a minimum:

- Name of the recipient (where permitted by confidentiality requirements)
- Recipient's signature (where permitted by confidentiality requirements)
- Amount of the incentive
- Date distributed
- Initials of the issuer of the incentive

## **Requirements Regarding Research Study Participants**

### **Confidentiality**

For studies that require maintaining strict confidentiality of participants' identities, the PI may submit a log using codes for the study participants in lieu of their names and signatures. Confidential records indicating the participants' identities and codes must be retained by the PI for audit purposes as indicated in the approved IRB documents.

### **IRS Rules on Gift Cards**

Gift cards given to a single recipient with a cumulative amount of \$600 per calendar year is reportable and/or taxable per IRS regulation. The PI is responsible for collecting a W-9 from individuals who are not UCF employees and receive cumulative research participant incentives of \$600 or greater. The form is found at <http://www.fa.ucf.edu/Forms/Others/IFW9.pdf>.

Send the signed W-9 form and the total dollar amount of incentives paid to the CAH Research Office. The CAH Research Office will notify F&A. These recipients will be set-up as vendors in UCF Financials and the university will issue a 1099-Misc Income form.

### **UCF Employees as Research Participants**

UCF Human Resources Payroll is required to report cash or gift incentives on W-2s when active UCF employees (faculty, staff, or OPS) are compensated as participants in research studies.

When participants indicate that they are UCF employees on the CAH Research Incentive Log, the PI must notify the CAH Research Office. The participant's name, empl ID, and dollar amount of participant compensation is required. The CAH Research Office will forward this information to the UCF Human Resources Payroll section.

### **Incentive Closeout**

When the study has concluded, or all the incentives have been distributed, return the bank bag, key, any unused incentives, and the distribution log(s) to the CAH Research Office. The CAH Research Office will issue a receipt to the PI showing cash, gift cards, distribution log, and/or bank bag received.

The CAH Research Office will process the reconciliation paperwork and send it to F&A for petty cash reconciliation or to PCard Administration for gift card for closeout processing.

### **Unused Incentives**

Unused gift cards and funds must always be accounted for. It is not permissible to charge sponsored projects for gift cards or petty cash that has not been used for the project. Unused funds and gift cards must be returned to the CAH Research Office.

Unused petty cash funds will be returned to F&A by the CAH Research Office with the necessary reconciliation documentation.

Unused gift cards will be charged to the CAH Dean's overhead department. The cards will be held for use on future research projects or used to pay for allowable UCF business expenses.