**Guidelines for Participant Incentives**

Incentives: Incentives can be cash (petty cash), cash equivalent (check issued by Temple, money order, or gift card), or other (such as a coffee mug or raffle for an iPad). Incentives must be included in the IRB protocol to ensure they are provided in an ethical manner, and are stated on the consent forms.

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| **IMPORTANT**  **PURCHASE OF CARDS FROM PERSONAL FUNDS**  Gift cards must be purchased via the national Gift Card vendor in TU Marketplace. Purchase of gift cards or other patient incentives with personal funds is prohibited and will not be reimbursed by the University.  **PETTY CASH INCENTIVES**  The University requires PIs to utilize gift cards as patient incentives, to be purchased through the TU Marketplace. If a PI wishes to use petty cash incentives, he or she must submit an exception request, detailing their process for managing these funds. Contact your research analyst to start that process. |

**DECIDING ON INCENTIVE MECHANISM**

There are several factors to consider when determining which incentive to use. PIs should consider the following, and can discuss options with research administration staff:

Population. Certain populations will be attracted to a gift card. Vulnerable populations would be discouraged from participating if a gift card is provided.

Amount of incentive. If a participant will receive a small amount, say $10, the fees related to certain gift cards may make them cost prohibitive. A PI will need to review the project budget to determine when fees are affordable. If a participant will receive over $100 in a single session, then the incentive will need to be a check issued by Temple University; petty cash policy prohibits single payments above $100.

Number of times a single participant receives an incentive. If a participant will be involved in several data collection sessions, the PI may decide to (1) provide an incentive only at the end of all sessions, (2) provide incentives at each session in increasing amounts to improve chance of return or (3) provide the same incentive if return visits are not crucial. If a single participant will receive multiple incentives, the PI should select an option with the lowest fees.

Security. Also referred to as ‘internal controls,’ PIs and the research administration staff need to maintain strong security measures to ensure theft does not occur. There also need to be strong measures to ensure that all cash and cash-equivalent incentives are documented when received and when dispersed.

Details on the incentives types, fees, and internal control procedures is attached.

**HOW TO ORDER**

Talk to your research analyst about placing an order. Please pay attention to the turnaround times listed on the following chart.

**IRS REGULATIONS**

If a participant will receive over $600 during the course of a year, then the incentives become taxable income per IRS regulations. The participant will receive a 1099 form from the university at the start of the following year. The $600 limit applies to any combination of cash and/or cash equivalent (such as a gift card).

The PI will need to maintain address and social security number for the participants. This information should be obtained via an IRS W9 form that is sent to Accounts Payable via TU Safesend. CPH Research Administration staff will contact you in December of each year to collect this information for all participants who exceeded the $600 threshold.

PIs should ensure that the IRB consent form includes IRS reporting limit in stipend/ reimbursement section. Below is the standard wording.

*If you are reimbursed for your participation in this study, you may be asked to provide your social security number to a member of the study team via the completion of a W-9 form. If your compensation for this study exceeds $599.00 or your total compensation for all of the Temple studies in which you participate exceeds $599.00, you will have to report the compensation to the Internal Revenue Service via the issuance of an Internal Revenue Service Form 1099-MISC from Temple.  If you do not provide your social security number, you may still participate in the study but you will not be able to receive any reimbursement for your participation.*

**TRAVEL REIMBURSEMENT FOR PARTICIPANTS**

PIs may decide to use travel reimbursement instead or, or in addition to, incentives. This includes tokens or Temple parking passes to facilitate travel to Temple or another data collection site. Tokens and parking passes may be purchased using petty cash or with personal funds and reimbursed through Concur.

Updated: August 5, 2015

| **Type of incentive** | **Fee per transaction** | **Shipping fee** | **Method of purchase** | **Turnaround Time** | **Security Notes** | **Other Notes** |
| --- | --- | --- | --- | --- | --- | --- |
| Cash | None | None | Petty cash through Bursar’s Office | Set-up  Up to two weeks if an exception needs to be requested. Up to one week if exception is in-hand.  Replenishment.  Up to 2 business days. | PI must have a security policy. Petty cash box must be securely locked with limited number of individuals who have access. Receipts must be maintained for all incentives.  Must be reconciled monthly with Bursar’s Office. | Petty cash must have an approval from RAS in order to get it replenished or established by the Bursar’s office. Petty cash should only be used in unique circumstances where gift cards would inhibit research or there is a confidentiality or other prohibitive reason.  Cannot use for individual payments over $100.  Participant must provide address and social security number (W-9 Form) if cumulative payments will exceed $600 in a year. |
| Check | None | None | Through TU Marketplace Online Check Request Form | Internal processing takes up to 15 business days. Mailing via USPS can take up to 7 days, depending on address. |  | Required method for cash payments above $100 each. Participant must provide address and social security number (W-9 Form). |
| Money Order | $0.20 each | None, or postage if being mailed | Use petty cash fund, or personal expense that is reimbursed through Concur |  | PI must have a security policy. Must be stored in a secure location with limited number of individuals who have access.  Receipts must be maintained for all incentives. | Provide numbered receipt for tracking. |
| Amex or Visa Gift card | American Express: $2.00 per card with an expiration in 12 months  American Express: $3.25 per card with no expiration  Visa: $2.25 per card with an expiration in 6 months  Visa: $2.75 per card with an expiration in 12 months | $9.99 per shipment, so cheaper in bulk | TU Marketplace through the National Gift Card punch-out vendor | 2-5 days for delivery | PI must have a security policy. Must be stored in a secure location with limited number of individuals who have access.  Receipts must be maintained for all incentives. | Available in denominations between $5 to $500  Gift cards are only permitted on research related funds (internal or external). |
| Store Gift cards | No fees and no expiration date | $9.99 per shipment, so cheaper in bulk | TU Marketplace through the National Gift Card punch-out vendor | 2-5 days for delivery | PI must have a security policy. Must be stored in a secure location with limited number of individuals who have access.  Receipts must be maintained for all incentives. | Restricted to limited vendors |
| Electronic Gift Card | No fees and no expiration date | None | TU Marketplace through the National Gift Card punch-out vendor. | 1-2 days for internal approval process, no additional time for delivery | PI must have a security policy. Limited number of individuals should have access to the electronic records.  Receipts must be maintained for all incentives. | Participant must have access to email.  Restricted to limited vendors and amounts between $5 - $100.  Good method for surveys when participants are not seen in person. |