

BELLARMINE UNIVERSITY

RESEARCH PARTICIPANT INCENTIVES GUIDELINES

Purpose

The purpose of these Incentive Guidelines is to establish clear, consistent, and compliant procedures for providing payments or rewards to individuals who participate in research studies, educational programs, or other university-sponsored activities. These guidelines are designed to:

- Ensure ethical treatment and transparency in the distribution of participant incentives;
- Support compliance with applicable federal, state, and university regulations, including IRS rules and OMB Uniform Guidance;
- Protect the privacy and rights of participants;
- Minimize the risk of financial mismanagement, audit findings, or regulatory violations.

By outlining accepted incentive types, documentation standards, and reporting requirements, these guidelines help safeguard the integrity of research and program-related activities at Bellarmine University.

Note: While several Bellarmine University offices provide support for sponsored or research projects, the Principal Investigator (PI) or project leader retains ultimate responsibility for the project.

Definitions

- **Incentive:** A payment or non-monetary reward provided to an individual in recognition of their voluntary participation in a research study, program, or other university-sponsored activity. Incentives are not considered wages or compensation for services rendered.
- **Stipend:** A monetary incentive issued via check to a participant. Stipends are generally taxable and require the recipient to complete a W-9 form.
- **Non-Monetary Incentive:** A reward that is not issued as cash or check, such as a book, T-shirt, or promotional item. These items must be valued at fair market value and documented.
- **Cash Equivalent:** Items that function similarly to cash, including gift cards, gift certificates, vouchers, prepaid debit cards, and store “tabs.” These are **not allowable** under university policy due to IRS classification as taxable compensation.

- **Fair Market Value (FMV):** The estimated dollar amount an item would sell for on the open market. Used to determine the reportable value of non-monetary incentives.
- **Incentive Acceptance Form:** A required form signed by a participant to confirm receipt of the offered incentive.
- **Opt-Out Waiver Form:** A required form signed by a participant to confirm they chose to decline the incentive while still taking part in the activity or research.
- **Principal Investigator (PI):** The lead researcher or project leader responsible for overall project execution and for ensuring compliance with university, sponsor, and regulatory requirements.
- **Office of Sponsored Programs (OSP):** The administrative office responsible for oversight of externally funded research and sponsored activities, including documentation related to participant incentives.
- **Institutional Review Board (IRB):** A university committee responsible for reviewing and approving research involving human participants to ensure ethical standards and federal compliance.
- **Business Affairs Office:** The administrative unit that oversees university finances, including compliance with financial policies related to incentive disbursement and audits.

Incentive Types

- **Stipend (Check) Incentives:**
All incentives paid as stipends (via check) must be processed through the University's check request system. Regardless of the amount, all participants receiving a stipend must complete a W-9 form. While stipends are taxable, all parties should be informed of this, and recordkeeping for stipends is typically straightforward and automatic.
- **Non-Monetary Incentives:**
All non-monetary incentives must be assigned to fair market value. The value of each incentive must be logged via the Incentive Acceptance Form and assigned to individual participants.
- **Cash Equivalents:**
Gift cards and other "cash equivalent" instruments (such as gift certificates, vouchers, or "tabs" at certain businesses) are not acceptable uses of university funds, primarily due to their tax complexities. The IRS treats these cash equivalents – whether issued for campus vendors or off-campus entities – as a form of compensation, which may result in tax liabilities for both the issuer and the recipient.

Documentation

All participants are required to complete either an **Incentive Acceptance Form** or an **Opt-Out Waiver Form**.

- The **Acceptance Form** confirms that the participant took part in the research and has accepted the incentive offered. The participant must also complete a **W-9 form** in accordance with IRS requirements.
- The **Opt-Out Waiver Form** confirms that the participant took part in the research but has chosen to decline the incentive.

Record Retention

Regardless of the total incentive amount received, the researcher must maintain records of all participants – including the incentive amount or opt-out status – using an Incentive Acceptance Form or an Opt-Out Waiver after study completion.

The PI is responsible for tracking and documenting all incentive-related expenditures in accordance with existing University policies and any applicable sponsor requirements.

For IRB-related records, federal regulations (45 CFR 46.115(b)) require that IRB documentation be retained for at least three years. For research involving human participants, records must be retained for a minimum of three years after the completion of the research.

Note: If the study is externally funded, please consult the sponsor's specific record retention requirements, as they may differ from federal or University guidelines.

Copies of these forms must be submitted to the OSP or the IRB, where they will be retained on file. Upon request, the OSP or IRB will provide copies to the Business Affairs Office as part of a scheduled or ad hoc audit.

Additionally, researchers must make all incentive records available to third-party auditors, state agencies, or federal agencies upon request.

Privacy

Participant privacy will be protected in accordance with the approved research protocol. Participants with privacy concerns beyond those addressed in the approved protocol – or who are uncomfortable providing their information or submitting a W-9 (in cases where a stipend is issued) – are encouraged to consider opting out of the incentive. Choosing to opt

out will not affect a participant's eligibility to participate in the research or limit their access to any potential benefits associated with participation.

Non-Compliance

Researchers conducting studies under Bellarmine University's oversight are required to comply with this policy and all related procedures.

Failure to comply may result in:

- Repayment of all or part of the incentives disbursed.
- Additional tax liabilities for the researcher.
- Termination of study.

In cases where financial irregularities are identified, the University reserves the right to audit the project. Based on the findings, appropriate administrative action may be taken.

Researchers are also required to comply with all applicable state and federal regulations governing research and compensation.

Bellarmino University Incentive Acceptance Form

Purpose:

To comply with university policy and IRS regulations, all individuals who receive an incentive for participating in research must complete this form. This documentation ensures transparency, proper recordkeeping, and reporting of compensation, regardless of the funding source.

Study Title: _____

Principal Investigator: _____

Date of Participation: _____

Participant Information:

- **First and Last Name:** _____
- **Bellarmino ID Number, if applicable:** _____
- **Type of Incentive Received:**
 - ☐ Check / Stipend
 - ☐ Non-Monetary Item (please describe): _____
 - ☐ Other (please describe): _____
- **Amount or Value of Incentive:** \$ _____
- **If receiving a check/stipend:**
 - ☐ I have completed and submitted or attached a W-9 form

***It is recommended that you consult with your tax advisor and/or financial aid counselor (if you are a student) to determine whether this information may affect your personal financial situation.*

Acknowledgment:

By signing below, I confirm that I have participated in the research study listed above and have received the incentive as described. I understand that this information may be shared with appropriate University offices for compliance and reporting purposes.

Participant Printed Name: _____

Participant Signature: _____ **Date:** _____

Research Staff Printed Name: _____

Research Staff Signature: _____ **Date:** _____

Bellarmino University Incentive Opt-Out Form

Purpose:

To comply with university policy and IRS regulations, all individuals who receive an incentive for participating in research must complete this form. This documentation ensures transparency, proper recordkeeping, and reporting of compensation, regardless of the funding source.

Study Title: _____

Principal Investigator: _____

Date of Participation: _____

I voluntarily choose to participate in this research study, fully understanding the purpose and procedures involved. I acknowledge that I have been offered an incentive for my participation, but I hereby voluntarily decline to receive any form of compensation or incentive.

Acknowledgment:

By signing below, I confirm that I have participated in the research study listed above and voluntarily declined to receive any form of compensation or incentive. I understand that this information may be shared with appropriate University offices for compliance and reporting purposes.

Participant Printed Name: _____

Participant Signature: _____ **Date:** _____

Research Staff Printed Name: _____

Research Staff Signature: _____ **Date:** _____