



BELLARMINE UNIVERSITY RESEARCH PARTICIPANT INCENTIVES GUIDELINES

1.0 RESEARCH PARTICIPANT INCENTIVES

IRS regulations require Bellarmine University to submit 1099 forms for all individuals paid \$600 or more per calendar year. Similarly, the University must report all form of compensation employees receive. The University must also adhere to OMB Uniform Guidance. Ordinarily, participants receiving an economic incentive (inclusive of a cash equivalent or other non-monetary benefits) equal to or less than \$100 in combined value per study are not ordinarily required to complete a W-9 unless: 1) the funded researcher reasonably anticipates total payments associated with the current study will exceed \$600; or 2) the participant discloses that their total compensation associated with research participation in multiple projects will (or has) exceed(ed) \$600 in a single calendar year; or 3) the investigator has direct knowledge that a participant has participated in multiple research projects in a single year. All participants receiving a stipend (or check) of any amount must complete a W-9 (see Section 1.1). All participants receiving an incentive greater than \$100 are required to complete a W-9. The only exception to this requirement would be IRB approved studies where a breach of confidentiality would expose the participant to a level of risk beyond “minimal risk” as outlined in 45 CFR 26.117 (c)(1). Studies meeting this criterion must have undergone an expedited or full Institutional Review Board (IRB) review. **Exempt studies do not meet the standard for the exception.** It is the responsibility of the researcher to request **and** document such exceptions during the initial pre-award proposal routing process.

It is important to contact the IRB or Office of Sponsored Projects (OSP) **BEFORE** purchasing any research participant incentives.

Incentives include but are not limited to stipend (check), cash, check, gift cards, online gift cards, and non-monetary (such as pens, iPads, shirts, etc.).

1.1 INCENTIVE TYPES

Stipend (Check) Incentives. All incentives paid as a stipend (or check) must be processed through the Business Affairs Office and requires all participants to complete a W-9 regardless of the amount.

Cash, Cash Equivalent, or Non-Monetary Incentives. All cash or cash equivalent incentives (such as gift cards) must be logged and assigned to individual participants to ensure compliance. Non-Monetary incentives must be assigned a value. Non-monetary incentives, greater than \$100 must be logged and assigned to individual participants to ensure compliance. It is the responsibility of the researcher to ensure the privacy of participants and simultaneously comply with the \$600 rule.

1.2 DOCUMENTATION

Incentive Acceptance Form and Opt-Out Waiver (less than \$100). All participants are required to sign and date an Incentive Acceptance Form which includes the following information: 1) Individual incentive number (i.e., serial number), if applicable; 2) Student, Employee, or Vendor*¹ with Bellarmine ID, if applicable; and 3) Whether or not the participant has received (or anticipates receiving) additional research **or non-research** incentives from Bellarmine University exceeding \$600. For those participants anticipating incentives and other compensation beyond \$600; please refer to “incentives beyond \$600 per calendar year” reporting requirements below. Participants electing to opt-out of the incentive, must

¹ A vendor is any participant that has received a payment from the University during a calendar year. If the vendor is not aware of his or her Bellarmine ID, their social security number should be substituted.

sign and date an opt-out waiver that indicates that the individual agrees to participate and acknowledges that s/he has declined the advertised incentive. To ensure efficiency, these guidelines recommend including informed consent language on both the incentive and opt-out forms.

Incentive Acceptance Form (\$100 or greater). Incentive Acceptance Forms for individual incentives equal to or greater than \$100 must be accompanied by an IRS W-9 form. The W-9 and a description of the financial value of the benefit must be forwarded to the Business Affairs Office prior to the disbursement of any incentive by the investigator. Participants electing to opt-out of the incentive, must sign and date an opt-out waiver that indicates that the individual agrees to participate and acknowledges that s/he has declined the advertised incentive.

Incentives Beyond \$600 per Calendar Year. The researcher must notify all participants who have met or exceeded the \$600 threshold of their status (if aware); forward copies of the participant forms to the Business Affairs Office; and request a W-9 prior to disbursing the incentive. Participants who have determined that they meet or exceed the \$600 threshold (or will) can sign an opt-out waiver. Participants have a duty to disclose to the researcher whether they exceed the \$600 threshold.

Record Retention. Regardless of the total incentive received, the researcher must maintain records of the names of all participants and benefit amount in the form of an “Incentive Acceptance Form” or “Opt-Out Waiver” following the completion of the study. The investigator has the primary responsibility for tracking and logging all expenditures pursuant to existing University accounting practices. Copies of the forms must be forwarded to the OSP or IRB and will be maintained. If requested, the OSP or IRB will make copies available to the Business Affairs Office as part of a scheduled or extra-ordinary audit, the researcher must make all incentive records available to a third-party auditor, the state, or a federal agency.

1.3 DISBURSEMENT, CASH CONTROLS, AND CASH EQUIVALENTS

Based on prior practice, the primary investigator in consultation with the Business Affairs Office will establish controls and reconciliation forms that ensure all incentives are distributed only to participants. In most cases, investigators are advised not to disburse incentives themselves and set up administrative processes that provide for securing incentives and ensuring incentive benefits are afforded only to legitimate participants. The specifics may vary from each case; however, the investigator is ultimately responsible for all disbursements.

1.4 PARTICIPATING BELLARMINE AFFILIATES

The researcher will submit a list of all Bellarmine IDs (student, staff, or vendors) with incentive value (combined value if any individual participated in more than one study delivered by the researcher) to the Business Affairs Office no later than December 1 of the year any incentive is awarded or earlier depending on the grant or study end date. To protect the privacy of the participants, the list should not reference the specific research study and should not include names or other identifying information. The only exception to this policy would be studies that meet the standard outlined in 45 CFR 26.117 (c)(1).

1.5 PRIVACY

The privacy of all participants will be protected pursuant to approved research protocols. Individual participants who have privacy concerns above and beyond the approved protocol or who may be uncomfortable sharing their Bellarmine ID or submitting a W-9 (if a stipend is received), are encouraged to consider opting out of the advertised incentive. Opting out of the incentive will not impact participation or limit potential research benefits.

1.6 NON-COMPLIANCE

All Bellarmine University affiliated researchers are expected to comply with the policies and practices detailed above. Failures to comply with the incentive policy and/or relevant University policies may subject the researcher to 1) repayment of all or part of the incentives disbursed; and/or 2) additional tax liabilities. In situations where financial irregularities are observed, projects will be audited at the discretion of the institution followed by administrative action (as appropriate). Finally, the researcher is required to follow all state and federal regulations.



Bellarmino University Incentive Acceptance Form

By accepting _____ gift card # or serial # _____ in the
(type of gift card or incentive)

amount of or valued at \$ _____ you are responsible for answering the following questions.*

Are you currently **enrolled at** or **employed by** Bellarmine University?

_____ **YES - provide student/employee ID # _____**

_____ **NO - complete the Internal Revenue Service Form W-9**

By accepting an incentive valued at or over \$100, the Internal Revenue Service Form W-9 is required to be completed and returned with this form.

**We recommend you consult with your tax advisor and/or financial aid counselor (if a student) to determine if this information will affect your situation.*

By signing below, I declare under penalty of perjury, that all answers on this form are true and correct, with full knowledge that all statements made on this form are subject to investigation and that any false or dishonest answer to any question may be grounds for dismissal from this study.

Printed Name

Date Signed

Signature



Bellarmino University Incentive Acceptance Form

By accepting _____ gift card # or serial # _____ in the
(type of gift card or incentive)

amount of or valued at \$_____ you are responsible for answering the following questions.*

Are you currently **enrolled at** or **employed by** Bellarmine University?

_____ **YES - provide student/employee ID # _____**

_____ **No - complete the Internal Revenue Service Form W-9**

Have you participated in (or do you anticipate participating in) one or more research projects at Bellarmine University during this calendar year **AND/OR** have received (or anticipate receiving) compensation (salary, wages, stipends, etc.) from Bellarmine University of any kind equal to or greater than \$600 this calendar year?

_____ **YES – Complete Internal Revenue Service Form W-9**

_____ **No**

**We recommend you consult with your tax advisor and/or financial aid counselor (if a student) to determine if this information will affect your situation.*

By signing below, I declare under penalty of perjury, that all answers on this form are true and correct, with full knowledge that all statements made on this form are subject to investigation and that any false or dishonest answer to any question may be grounds for dismissal from this study.

Printed Name

Date Signed

Signature



Bellarmino University – Incentive Opt-Out Form

I am voluntarily opting to participate in the research study and decline the participation incentive.

Printed Name

Date Signed

Signature