PROCEDURES FOR RESEARCH INCENTIVES

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 forms of compensation employees receive. The University must also adhere to OMB Circular A-110 regulations. Participants receiving an economic incentive (inclusive of cash, cash equivalent or any other non-monetary benefit) equal to or less than $100 in combined value per study will only be required to complete a Form W-9 when: 1.) the principal investigator reasonably anticipates total payments associated with the current study will exceed $599; or 2.) the principal investigator has knowledge that a participant has participated in multiple research projects in a single year; or 3.) the participant discloses that their total compensation associated with research participation in multiple projects will (or has) exceed(ed) $599 in a single calendar year.

Any and all participants receiving compensation in the form of a check, regardless of the amount, must complete a Form W-9 (see Section 1.1). Any and all participants receiving an incentive greater than $100 in combined value per study are required to complete a Form 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 IRB review. Exempt studies do not meet the standard for the exception. It is the responsibility of the principal investigator to request and document such exceptions during the initial pre-award proposal routing process.

Incentives include but are not limited to: cash; check; gift cards; online gift cards; and non-monetary benefits (such as pens, iPads, shirts, and so on.).

1.1 INCENTIVE TYPES

Stipend Incentives paid in the form of a check. Any and all incentives paid as a stipend via a check must be processed through the business office and require all participants to complete a Form W-9 regardless of the amount.

Cash, Cash Equivalent, or other 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 can be valued based on the purchase price of the item. Non-monetary incentives, greater than $100 must be logged and assigned to individual participants to ensure compliance. It is the responsibility of the principal investigator to ensure the privacy of participants and simultaneously comply with the $600 rule.
1.2 DOCUMENTATION

All participants are required to sign and date either an Incentive Acceptance Form or an Incentive Opt-Out Waiver Form. To ensure efficiency, these guidelines recommend including informed consent language on both the incentive and opt-out forms.

Incentive Opt-Out Waiver Form. Participants electing to opt-out of the incentive, must sign and date an Incentive Opt-Out Form that indicates that the individual agrees to participate and acknowledges that s/he has declined the advertised incentive.

Incentive Acceptance Form (less than $100). This form is to be completed by participants receiving incentives valued at an amount less than $100. These 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.) Value of incentive; 3.) Student, Employee, or Vendor* with Bellarmine ID, if applicable; and 4.) 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 the “incentives beyond $600 per calendar year” reporting requirements below.

Incentive Acceptance Form ($100 or greater). This form is to be completed by participants receiving incentives valued at an amount equal to or greater than $100. These 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.) Value of incentive; and 3.) Student, Employee, or Vendor* with Bellarmine ID, if applicable. This form must be accompanied by a completed IRS Form W-9. The Form W-9 and a description of the financial value of the benefit must be forwarded to the business office prior to the disbursement of any incentive by the principal investigator.

Incentives Beyond $600 per Calendar Year. The principal investigator 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 office; and request a Form 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 principal investigator whether or not they exceed the $600 threshold.

Record Retention. Regardless of the total incentive received, the principal investigator must maintain records of the names of all participants and benefit amount in the form of an “Incentive Acceptance Form” or “Opt-Out Waiver Form” following the completion of the study. The principal 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 Office of Sponsored Projects and will be maintained. If requested, the Office of Sponsored Projects will make copies available to the

---

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.
Business Office as part of a scheduled or extra-ordinary audit, the principal investigator 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

The principal investigator and the business 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 project to project; however, the investigator is ultimately responsible for all disbursements.

1.4 PARTICIPATING BELLARMINE AFFILIATES

The principal investigator will submit a list of all Bellarmine ID numbers (student, staff, or vendors) with incentive value (combined value if any individual participated in more than one study delivered by the principal investigator) to the business office no later than December 1 of the year any incentive is awarded or earlier depending on the grant 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 Form W-9 (if a stipend check 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 principal investigators are expected to comply with the policies and practices detailed above. Any and all failures to comply with the incentive policy and/or relevant University policies may subject the principal investigator 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 principal investigator is required to follow all state and federal regulations.
Bellarmine University Incentive Acceptance Form

By accepting ________ gift card # __________________________ in the amount of $________ you are responsible for answering the following questions.*

Are you currently enrolled at or employed by Bellarmine University?

_____ YES - provide student/employee/vendor ID # __________________________

_____ NO - complete the Internal Revenue Service Form W-9, which is on the reverse side of this page.

*We recommend you consult with your tax advisor 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.

________________________________________________ __________________
Signature Date Signed

Printed Name: ________________________________
Bellarmine University Incentive Acceptance Form

By accepting _______ gift card # ____________________________ in the amount of $________ you are responsible for answering the following questions.*

Are you currently enrolled at or employed by Bellarmine University?

_____ YES - provide student/employee/vendor ID # __________________

_____ NO

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, non-monetary benefits, etc.) from Bellarmine University of any kind, equal to or greater than $600 this calendar year?

_____ YES – Complete Internal Revenue Service Form W-9, which is on the reverse side of this page.

_____ NO

*We recommend you consult with your tax advisor 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.

_________________________________________________________  ______________________
Signature                                      Date Signed

Printed Name: _________________________________
I am voluntarily opting to participate in the research study and decline the participation incentive.

__________________________________________________________  ______________
Signature Date Signed

Printed Name: ______________________________________
Bellarmine University

Incentive Tracking and Reconciliation Form

I, ________________________________(Principal Investigator) understand that by accepting these gift cards in the amount of $_________, I am responsible for maintaining appropriate records per the procedures for research incentives. Furthermore, I understand that I must provide accounting with a reconciliation of gift card disbursements as detailed below upon completion of the project.

   _____ Number of gift cards
   _____ Dollar value of each gift card
   _____ Total Value

________________________________________  ____________
Principal Investigator (sign upon receipt of gift cards)  Date signed

_____________________________________________________________________________________________________

I, ________________________________(Principal Investigator) have complied with the procedures for research incentives and have maintained, per policy, the appropriate incentive acceptance forms and/or incentive opt-out forms for the University.

   _____ Number of gift cards used as incentives
   _____ Number of gift cards declined and returned to the business office
   _____ Total Number of gift cards

________________________________________  ____________
Principal Investigator (sign upon completion and send to accounting)  Date signed