

Research Participant Payment Solutions Matrix

For all studies involving human research subjects, an approved IRB protocol is required. An MOU between the department, College, and Controller’s Office must be executed, and a copy of the IRB approval, and consent form must be kept on file with the MOU. All IRB guidance, including relevant forms, can be found on the IRB website: <https://research.umd.edu/irb>.

NOTE: per the State of Maryland regulations, PCards cannot be used to purchase gift cards directly. (This includes using gift card companies like Gifthub and Tango.) Disbursement of cash directly to participants via Venmo, PayPal, Zelle, etc., is not allowable at this point. Questions about the matrix below or other compensation/incentives solutions can be directed to the human subjects working group at hswg-admin@umd.edu.

STANDARD SOLUTIONS					
Method of Payment	Funding Mechanism	Required documentation	Office responsible for records	Object code in KFS	Notes
Cash	Office of Student Financial Services and Cashiering (Cashier, formerly Bursar). PCard may not be used.	Name, address, of all participants receiving \$100 or less. Name, address, SSN of all participants receiving more than \$100.	Department should keep participant receipts.	3136 when cash is acquired from the Cashier's Office, 3130 when it is expended and charged to a departmental/ sponsored account. (see below)	Cash takes at least five business days to process once the department has submitted the draw request. (An MOU must already be in place.)
Online survey company (i.e. Mechanical Turk, TurkPrime, Qualtrics, Prolific, Research Cloud, Gorilla, CINT)	PCard	Logs produced by the system showing participant numbers and payment amounts to each participant.	Department should maintain the document with normal procurement card records.	3130	
Gift cards -OR-	Working Fund. PCard may not be used.	Name, address of all participants receiving gift cards worth \$100 or less.	Department must keep participant receipts. Log is submitted to WF	3130	WF checks take at least four business days to process. For amounts greater than \$5k contact WF farther in

Cash (funded by Working Fund check) \$100 OR LESS/PAYMENT		A log tracking anonymized participant IDs, date, and amount participants are paid.	for reconciliation		advance to determine their notice requirement. The expense from a WF check does not hit the account until a reconciliation is completed.
Gift cards -OR- Cash (funded by Working Fund check) GREATER THAN \$100/PAYMENT	Working Fund. PCard may not be used.	Name, address, SSN, of all participants.	Working fund. Individual participant receipts must be submitted to WF for reconciliation.	3130	WF checks take at least four business days to process. For amounts greater than \$5k contact WF farther in advance to determine their notice requirement. The expense from a WF check does not hit the account until a reconciliation is completed.
Tango Card, or similar (external online gift card vendor)	Purchase Order	Logs produced by the system.	TBD	3136	

LESS COMMONLY USED SOLUTIONS

Method of Payment	Funding Mechanism	Required documentation	Office responsible for records	Object code in KFS	Notes
Food	Reimbursement	Participant Incentives Reimbursement Form , roster with names of individuals participating	Department.	3135	

UMD Dining Plan account	Dining services charges us with a KFS transfer	Participant Name and UID, signed consent form	Department should keep participant receipts.	Comes through as Food Services/catering then a KFS transfer is done by department to move to 3130, note put in KFS document to let Accounting know this is an incentive and records kept internal and code will be corrected	
Physical (non-cash) items	PCard	Receipts for the physical items purchased, logs showing to whom the items were given. Name, address, SSN of all participants receiving items worth more than \$100.	Department should maintain the documentation consistent with procurement card requirements.	3135	
Participant Travel	It depends. Could be parking code, T-Card	Parking receipt showing time and amount.	For Lyft/Uber/Taxi a copy of the receipt with the participants info removed is kept with the TCard log, receipt with participant info is in the departmental Lyft business account. For codes keep a log of dedicated codes for the study and update the	3130 if paid directly to the participant with their compensation. Relevant travel code if the department pays for travel/parking directly.	

			log with the participant info and kept in department files		
Reimbursement to study lead who paid out of pocket	Standard non-travel reimbursement process	Name, address of all participants receiving compensations worth \$100 or less. Name, address, SSN, of all participants receiving compensation worth more than \$100.	Department	3130 or 3135 (dependent on whether the compensation/incentive was cash or non-cash)	This is arguably the least of all options, and should be used in extenuating circumstances only. There is no guarantee the State will reimburse these costs and the individual who paid out of pocket is personally responsible for those costs.

IN PROGRESS SOLUTIONS

Method of Payment	Funding Mechanism	Required documentation	Office responsible for records	Object code in KFS	Notes
<i>Training, Education, and Research Payment Card (TERP Card), powered by Vincent (i.e. in-house debit card program)</i>	<i>Direct billing by Controller's Office</i>	<i>Logs produced by the system.</i>	<i>TBD</i>	<i>3136</i>	

Object Code	Object Code Title	When to use
3130	Research Study Grant	<p>When using cash or gift cards via the Cashier's Office or Working Fund, this object code should be used <i>after</i> the cash/cards have been given to research participants <i>and</i> receipts for those participants have been reconciled with the draw amount and remaining cash.</p> <p>This code should also be used when the payment to participants is made via online survey company (i.e. Mechanical Turk, Qualtrics, Research Cloud, Prolific, CINT, etc.)</p>

3135	Research Study Payments - non-monetary	When incentives and compensation are not cash or cash equivalents, e.g. food, toys.
3136	IMPREST - Research Study Payments	When using cash or gift cards via the Cashier's Office or Working Fund, this object code should be used for the initial expense. This object code indicates that money has been "withdrawn" from but not handed out to participants or reconciled. The code is best used along with a suspense/holding account so that there is a clear record in the unit of where the liability is vs where the expense is. On sponsored projects, the suspense account is particularly important as it prevents us from billing a sponsor for a cost not yet incurred.

Why are these specific codes important?

Proper use of any object code ensures that we as a campus are accurately categorizing expenses for billing and audit purposes. By properly using object codes, including those above, UMD ensures consistent treatment across costs, accounts, and research sponsors.

For these specific object codes, accurately categorizing the research participant payments allows departments, the VPR's Office, and Controller's Office to understand and report on the costs of human subjects incentives and compensation. It additionally allows the Controller's office to predict when the Working Fund and/or Cashier's Offices might need to increase available funds if it has been a historically high volume time of year.