

## Human Subject Payment Guidelines

These guidelines contain the procedures applicable when paying human subject participants using University funds (West Virginia University (WVU) and West Virginia University Research Corporation (WVURC), hereinafter referred to as the “University”).

It is the policy of the University that all employees involved in the disbursements of human subject payments must be knowledgeable of and follow all human subject payment guidelines. Employees who become aware of an instance of unlawful use, possible fraud, misappropriation, or mismanagement with the payments must report such discovery to PCPS PCard Administration immediately at [PCardadministration@mail.wvu.edu](mailto:PCardadministration@mail.wvu.edu). The WVU Ethics Line is also available [here](#) for anonymous reporting.

These payment guidelines do not cover the approval process required by Federal Regulations and WVU policies governing human subject research. Please refer to the Office of Human Research Protections to determine what protocol approvals are required <https://human.research.wvu.edu/get-started>.

## Approved Payment Methods

The allowable payment method for human subject payments will depend on the dollar amount of the payments:

Type of Payment	Approved Payment Methods	Notes
Your participants will receive \$500 or less cumulatively in the calendar year from your study or studies in your lab. *	<ul style="list-style-type: none"> <li>• Physical gift card.</li> <li>• Electronic gift card through Amazon.</li> <li>• Amazon Mturk, ClinCard, CINT, Cloud, Greenphire, PatientGO, Prolific, Qualtrics.</li> <li>• Submit <a href="#">this form</a> to request a payment exception if needing to utilize a different payment method not listed here.</li> </ul>	<ul style="list-style-type: none"> <li>• PCard must be used for all options.</li> <li>• Employees are not permitted to pay out of pocket and request reimbursement.</li> <li>• Submit a Gift Card request form in Mountaineer Marketplace <u>prior to purchase</u> for all methods but Amazon Mturk, ClinCard, CINT, Cloud, Greenphire, PatientGO, Prolific, or Qualtrics.</li> <li>• If the third-party processor (e.g., Qualtrics, Cloud, etc.) requires an agreement to be signed, send the agreement to <a href="mailto:pcps@mail.wvu.edu">pcps@mail.wvu.edu</a> for approval and signature prior to purchase.</li> <li>• If participants will receive uneven payment amounts over multiple payments with a cumulative total \$500 or less, a request to pay via prepaid card may be submitted through the Prepaid Card request form to be reviewed for an exception.</li> </ul>

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Type of Payment	Approved Payment Methods	Notes
Your participants will be paid more than \$500 cumulatively from your study or studies in your lab within the calendar year.**	<ul style="list-style-type: none"> <li>Prepaid Card.</li> </ul>	<ul style="list-style-type: none"> <li>Submit a Prepaid Card request form in Mountaineer Marketplace.</li> </ul>
Your participants must be anonymous.	<ul style="list-style-type: none"> <li>Physical gift card.</li> <li>Electronic gift card through Amazon (if allowed in approved IRB)</li> <li>Amazon Mturk, ClinCard, CINT, Cloud, Greenphire, PatientGO, Prolific, Qualtrics (if allowed in approved IRB).</li> <li>Submit <a href="#">this form</a> to request a payment exception if needing to utilize a different payment method not listed here.</li> </ul>	<ul style="list-style-type: none"> <li>Requests to pay anonymous participants must first be approved by the IRB.</li> <li>PCard must be used for all options.</li> <li>Employees are not permitted to pay out of pocket and request reimbursement.</li> <li>Submit a Gift Card request form in Mountaineer Marketplace <u>prior to purchase</u> for all methods but Amazon Mturk, ClinCard, CINT, Cloud, Greenphire, PatientGO, Prolific, or Qualtrics.</li> <li>If the third-party processor (e.g., Qualtrics, Cloud, etc.) requires an agreement to be signed, send the agreement to <a href="mailto:pcps@mail.wvu.edu">pcps@mail.wvu.edu</a> for approval and signature prior to purchase.</li> <li>Prepaid Card cannot be used (name and social security number are required for that payment method).</li> </ul>
Your participants must be paid in cash.	<ul style="list-style-type: none"> <li>Cash advance.</li> </ul>	<ul style="list-style-type: none"> <li>Requests to pay participants in cash must first be approved by the Associate Vice President for Creative and Scholarly Activity. Submit this <a href="#">form</a> to request a payment exception.</li> <li>Cash advance will be issued to the Principal Investigator/Faculty in charge of the study.</li> </ul>

**\*If changing the payment method for those paying under \$500 would cause an issue in the study methodology, the payment exception form should be submitted to request permission to continue to use prepaid cards for the duration of the study.**

**\*\*The year-to-date cumulative amount applies regardless of if the participant receives one payment or multiple payments that total \$500 or more during the calendar year.**

## How to Request Payments

**Gift Cards:** to request physical/electronic gift cards, a Gift Card request form must be submitted in Mountaineer Marketplace. The form must be approved by the Strategic Business Advisor (SBA) for the College/Division, as well as the Principal Investigator/Faculty in charge of the study. The form will then route to WVU Tax Services, with the final approval step being Procurement, Contracting & Payment Services (PCPS). This approval must be obtained before any purchase is made.

**Amazon Mturk, ClinCard, Cloud, Greenphire, PatientGO, Prolific, Qualtrics:** a request form does not need to be submitted and PCPS does not need to approve. The employee responsible for paying the human subjects must first just ensure the purchase is allowable in the applicable grant or other funding source.

**Prepaid Card Program:** to request prepaid cards, a Prepaid Card request form must be submitted in Mountaineer Marketplace. The request form must only be for the number of cards needed to pay participants for no more than 30 days. See the [Prepaid Card Guidelines](#) for additional information.

**Cash payments:** requests to pay participants with cash must first be approved by the Associate Vice President for Creative and Scholarly Activity. [Submit the Kuali build payment exception form](#) for approval. Then email [pcps@mail.wvu.edu](mailto:pcps@mail.wvu.edu) with your approval to request a cash advance.

## Documentation, Tax Reporting, and Internal Controls

The following guidelines are for payments made via gift card or cash. For documentation, tax reporting, and internal control guidelines for prepaid cards, please see the [Prepaid Card Program site](#).

**Documentation:** The Principal Investigator/Faculty in charge of the study must maintain a reconciliation log for any study/program where gift cards or cash are used. The reconciliation log must be in paper form, kept in a secure location or electronic form saved on a secured drive that cannot be accessed by those outside of the study. The Human Gift Card and Cash Reconciliation Log must include:

- The participant's name (unless anonymous).
- The date the card/cash was distributed.
- Dollar amount.

The Principal Investigator/Faculty in charge of the study should perform a monthly compliance review to review that the listing of recipients matches the study participant schedule records. The Principal Investigator/Faculty in charge of the study must then sign the reconciliation log, verifying the information matches. If the Principal Investigator/Faculty in charge of the study is the sole payer on the project, the project may be audited by PCPS PCard Administration as an additional internal control.

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**In order to avoid potential data privacy and compliance issues, when reconciling payments made via Pcard, the cardholder must not include the list of participants or the study name with the expense report in MyExpenses.** The expense report should simply explain that a detailed log is available upon request and an itemized receipt for the purchase must be attached. Cardholder must also attach the screenshot of the approved request form from Mountaineer Marketplace or reference the requisition number in the comments/notes fields for confirmation that approval was obtained in advance of purchasing the gift cards/cash.

**Tax Reporting:** A Form 1099 will be issued by WVU Tax Services at the end of each calendar year if reporting thresholds, as established by the Internal Revenue Service, have been met based on the total taxable compensation payments made by the University to the individual participant. Payment information for participants paid with prepaid cards, will be pulled out of the prepaid card system. Unless an exception applies, no additional informational reporting will be required by the Principal Investigator/Faculty in charge the study for tax reporting purposes for payments made using the prepaid card system.

For payments issued via gift card or cash, PCPS and WVU Tax Services reserve the right to request the reconciliation log information, regardless of the dollar amount paid to the participant.

Tax reporting/W-9 forms are not required for payments made via 3<sup>rd</sup> party payers.

**Internal Controls:** Employees involved in the disbursement of human subject payments must ensure adequate controls are in place to prevent misuse, abuse, or fraud. Internal controls are the procedures put in place to provide reasonable assurance regarding the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

- For payments made from sponsored agreements, all disbursements must be made in compliance with the approved award agreement budget and should be coded as **General Expense Human Subject Payments (*Ge Exp Human Sub Pymts*)**. Further guidance on participant eligibility, confidentiality and compliance issues can be found on the Office of Human Research Protections website at: <https://human.research.wvu.edu/>.
- Reconciliation logs must be kept for payments made outside of the Prepaid Card program (see above). Reconciliation logs must be retained in compliance with the [University's Record Retention policy/schedule](#), sections Research Financial Records, PCard Records, and/or Sponsored Award Financial Records.
- Requestors should be mindful of the quantity of cards needed at the time of request and the quantity of gift cards and cash kept on hand should be limited to meet the short-term need as mandated by federal regulations. The number of cards requested should be limited to the cards necessary for distribution in a 30-day period, as to avoid purchasing too many cards and then having unused gift cards. If there are unused cards remaining once the study is concluded, the dollar value of those cards must be moved off of the award funding using the transfer forms in Mountaineer Marketplace.
  - If the person conducting the study has a need for the cards for future human subject payments and the funding source allows, the cards must be kept in a secure location until they can be used in the future.

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- If the person conducting the study no longer has a need for the cards, the cards should be returned and securely maintained by the owner of the funding string that the expense was moved to after moving off of the award funding. Contact [pcardadministration@mail.wvu.edu](mailto:pcardadministration@mail.wvu.edu) if requesting to use the remaining funds for a purpose other than human subject payments.
- PCPS will perform **random** post audits of the purchases each year to ensure compliance.
- Any purchases that are not in compliance will be required to move off of the award (if funded by a sponsored award) and PCard violation points will be assigned to the cardholder; other consequences may be assigned as per WVU guidelines. Fraudulent activity will be reported to the correct internal and external WVU entities.

### **Reconciliation of cash advances:**

In the isolated instances where a cash advance is required, the Grant Approver will submit a cash advance request. This situation should be limited to only when absolutely necessary. In those instances, Payers must maintain a reconciliation log. The log should include the Payee name, the date the funds were distributed, signature of Payee (if possible). If the Payee's signature cannot be obtained, the Grant Approver should sign the log if grant funded. The SBA should sign the log if non-grant funded. Grant Approvers should periodically perform a compliance review to review that the listing of card recipients matches the study participant schedule records.

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