

Guidance - Incentives for Research or Survey Participants

This guidance is intended to assist researchers (including faculty, staff and students) in the design of their research protocol relating to incentivizing research study participants to ensure it satisfies regulatory requirements and adheres to best practices.

Scope

Research occurring at Colorado College where incentives may be offered can be broadly categorized into three types:

- Institutional Review Board (IRB) approved research;
- IRB exempt research; or
- Projects not defined as human subjects research by the federal government: “scholarly and journalistic activities e.g. oral history, journalism, biography, literacy criticism, legal research, and historical scholarship), including the collection and use of information, that focuses directly on the specific individuals about whom the research is collected”. These projects do not require interaction with the IRB and are referred to as “Other Research” within this guidance.

Researchers involved in any of these types of research should familiarize themselves with these guidelines.

This guidance focuses on incentive payments with a value to an individual participant of less than \$100.00. In the rare instances where incentive payments are \$100.01 or more, additional guidance is available. Please refer to “Tax consequences of incentives” below for details.

What is an incentive payment?

The College recognizes the importance of individuals participating in research studies and surveys. The purpose of an incentive payment is to thank participants in an approved research study for their time and effort. Such incentives should be of nominal value to avoid any undue influence on participants or the perception of such.

Incentives are not considered benefits to participants and should not be described as such.

When are incentive payments allowed?

If a research study is funded using institutional funds, incentive payments are allowed if there are sufficient funds available (i.e. the payments must be within the budget assigned by the department to the study).

If a study is funded through an external source, the researcher must confirm that incentive payments are considered allowable costs.

Incentive payments and vulnerable populations

Incentives create opportunities for all members of society to participate in research. Incentives should not be so great that they entice participants to engage in activities that they would otherwise find to be objectionable.

Where participants lack legal status, researchers must be aware that the gathering of individually identifiable information and tracking the incentives may put these individuals at greater risk. These

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risks must be mitigated to the greatest extent possible, which may necessitate offering something other than cash or gift cards.

Incentive payments and college employees and students

College employees may receive research incentive payments if they participate in a research study provided their participation is entirely voluntary and is clearly unrelated to their employment duties.

College students may receive research incentive payments if they participate in a research study. It is not acceptable to mandate student participation in research studies. Care should be taken to reduce undue influence when soliciting student participation in research.

Incentive payments and the research protocol

The IRB reviews research protocol for projects that require approval or are eligible for exemption (approved research and exempt research). It determines whether the proposed incentive payment promotes voluntary participation, is equitable and does not present unnecessary risk of negative consequences to participants. The IRB also needs to see how this information will be conveyed to research participants during the recruitment and consent processes.

As part of the research protocol, information must be provided on the following for review and approval by the IRB:

- Amount of incentive;
- Method of payment;
- When incentive payments will be provided;
- Whether partial payments will be offered and, if so, how much (e.g. if a participant only completes some tasks or terminates participation prior to the study completion);
- Any additional reimbursement for costs associated with participation in research e.g. parking;
- If the incentive is to take the form of a chance to win a prize in a drawing e.g. a drawing for a \$25 Amazon gift card. Note – given the terms ‘lottery’ and ‘raffle’ have specific meaning under state laws that typically do not apply to incentives for participation in research, researchers should use the term ‘drawing’ in the protocol, recruitment and consent materials; and
- How any personally identifiable information used to provide the incentive payment will be stored and secured and when it will be destroyed.

For Other Research, which is not reviewed by the IRB, the College expects researchers to consider and document the above points.

Incentive payments and recruitment materials

Recruitment materials may include information that incentives will be provided but this information should not detract from important information participants need to consider to understand the research study and the participation requirements.

Incentive payments and consent materials

The consent materials must contain the following information:

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- The amount/value and method of the payment and how and when the incentive will be provided;
- Whether or not partial payment will be offered, and if so, how much;
- If participants will be reimbursed for some or all costs associated with participation in the research, the details of reimbursement should be explained; and
- If the incentive is a chance to win money or a prize in a drawing, the person's chances of winning should be estimated and conveyed.

Getting ready to pay incentives

The preferred method of payment of incentives for research or study participants is via gift card. Gift cards can be ordered by the Principal Investigator (PI) using P-Cards, or personal funds which will then be reimbursed through Concur.

In-kind payments are non-cash, tangible items e.g. Colorado College branded merchandise. In-kind payments can be made to participants in research studies in situations where a gift card is not appropriate.

In addition, there are a number of crowdsourcing platforms such as MTurk and Prolific which researchers may use to recruit and pay research participants.

When coding purchases of gift cards, in-kind payments or a payment via a crowdsourcing platform, the following table assists PIs in determining the appropriate information to retain or provide to Finance, depending on whether a study is IRB approved, IRB exempt or Other Research:

	IRB Approved / IRB Exempt Research Studies	Other Research Studies
Business expense description	Incentive for research study	Incentive for research study (include name of research study)
FOAP	Include Fund, Organization, Account and Program code (FOAP)	Include FOAP
Names of recipients	Can be omitted – instead include the: - IRB approval or exemption number - IRB Incentive Total Dollar Value Information Sheet (plus additional evidence of approval of total dollar value when necessary)	Must include the names of each participant receiving an incentive and the value each participant is receiving (unless using a crowdsourcing platform such as MTurk or Prolific to recruit and pay participants). Note – where incentive is being pre-purchased, this information must be provided to Finance within 30 days of completion of the study – please include the expected study completion date.
Supporting information	- Purchase receipt	- Purchase receipt

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		- Copy of log/evidence that payments made to study participants
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Cash payments to study participants are not permitted, except in instances where anonymity is a component of participation or where participants are in geographic locations lacking reasonably accessible banking options. Cash payments may only be permitted for IRB approved or exempt research projects and cannot be made for Other Research.

If cash is required, please complete the Cash Advance Form. The names of people receiving the cash should be omitted; instead include the IRB approval or exemption number, the IRB Incentive Total Dollar Value Information Sheet (plus additional evidence of approval of total dollar value when necessary), the number of payments to be made and the value of each. Supporting information should include the IRB application or exemption (which should show the total dollar value of incentives).

Responsibility for financial management of incentives for research studies

Responsibility for the financial management of a research study rests with the PI. The PI must ensure that the funds e.g. gift cards, are stored securely.

Each department who undertakes research studies should have a system of internal controls in place to provide reasonable assurance that payments will be made in accordance with the research protocols and that any errors will be detected and correct in the normal course of activities. Each department should ensure that there is:

- Segregation of duties among those who request, approve and disburse the funds (i.e. no one person should be responsible for every step in the disbursement of funds to prevent fraud and error in financial transactions);
- Minimum funds kept for the minimal amount of time (including cancellation and/or return of funds to Finance for unused amount with no intended future use); and
- Controlled access to any physical gift cards stored.

Disbursement of incentives

PIs and other faculty/staff/students conducting research are required to maintain a log of names and/or email addresses and evidence of amounts disbursed (e.g. email read receipts for a gift card or signed log to say received) from the recipients of incentives. It is especially important to consider segregation of duties when physical gift cards are given to participants.

In the rare instances when cash is disbursed, investigators should obtain written acknowledgement that payment was received and can direct anonymous participants to provide only their initials to acknowledge payment. Acknowledgement can be maintained by the PI. It is especially important to consider segregation of duties when cash is given to participants.

Tax consequences of incentives

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The Internal Revenue Service (IRS) defines incentives paid to research or survey participants as taxable income. PIs and other faculty/staff/students who are conducting research are responsible for informing all participants that any payment received for participation, regardless of amount, is taxable income. The following statement should be included in consent materials, and when making payment:

“Please be aware, incentives for participation in research studies may be considered taxable income”.

The nature of research studies at the College makes it unlikely that payments to an individual may total more than \$100.00. However, please reach out to Finance at accountspayable@coloradocollege.edu for more details if:

- It is anticipated that a participant will receive one or more payments from a single research protocol that will add up to \$100.01 or more in a calendar year if the research subject may be a non-resident alien.
- It is anticipated that a research participant will participate in one or more studies within the same department and the annual cumulative payment is \$600.00 or more.

Please note, in these circumstances, participant anonymity cannot be maintained because the College is required to report such payments to the IRS. Individuals receiving payments subject to IRS reporting will be required to provide personally identifying information including legal name and social security number/tax ID number.

Documentation requirements

PIs and other faculty/staff/students conducting research are required to collect names and/or email addresses and evidence of amounts disbursed (e.g. email read receipts for a gift card or signed log to say received) from the recipients of incentives.

For IRB approved or exempt research, to provide for participant confidentiality, the participant payment list is maintained by the PI in the study file. However, it is key that these records remain accessible to the department undertaking the research if the PI leaves the College. These logs are required for audit purposes to show that funds were disbursed to research subjects. Logs do not need to include the name of the study but do need to include the research approval/exemption number.

If a payment audit occurs, Finance will liaise with the PI and/or department to ensure that appropriate information is given to the auditors. Finance will not need to receive a copy of the documentation provided to the auditors.

For Other Research, the PI should maintain records, but detailed payment information will have been provided to Finance. This means, in case of payment audit, Finance should have sufficient information to answer queries on behalf of the study.

Definitions

Research study participant: A volunteer participant in a research study. This includes survey respondents.

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Institutional review board (IRB): The Colorado College IRB is comprised of a group of individuals charged with reviewing proposed research involving human subjects to ensure the protection of those individuals in accordance with all applicable laws and policies governing the research.

Personally Identifying Information: Information that is used, alone or in conjunction with any other information, to identify a specific person, including: name, address, telephone number, social security number, date of birth, government issued driver's license or identification number, alien registration number, government passport number, employer or tax identification number, Colorado College identification number.

Principal Investigation (PI): A faculty or staff member with primary responsibility for the design, conduct and management of a research project.

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Appendix – Example Participant Incentive Log

Project Title:						
IRB Approval or Exemption Number (if applicable):						
Please be aware, incentives for participation in research studies may be considered taxable income.						
Date distributed	Gift card Number	Amount	Subject ID number if confidential	Recipient's name / or subject ID	Recipient's Signature	Person issuing payment