

BURRELL COLLEGE OF OSTEOPATHIC MEDICINE

STANDARD OPERATING PROCEDURES

Payments to Research Participants		SOP #: RSP.017.00
Effective Date	10.28.2020	
Last Revision/Review		

1. Purpose

The purpose of this policy is to define the procedure whereby a Burrell Principal Investigator places a request for payments to research participants.

2. Related Policy/Authority

Office of Research & Sponsored Programs
Burrell Finance & Administration

3. Faculty/Staff Responsibilities

- 3.1 Initiating of Purchasing Requisition:** The Principal Investigator is responsible for initiating the requisition. The requisition is submitted to the Office of Research & Sponsored Programs (ORSP) for processing.
- 3.2 Requisition Processing:** The Office of Research & Sponsored Programs is responsible for logging and reviewing the requisition from a compliance perspective, and for submitting the requisition to the Burrell Office of Finance. The Burrell Office of Finance will place the order.

4. Definitions/Abbreviations

5. Procedural Steps

- 5.1 Payment Options:** Monetary payments shall be in check or electronic gift card. Electronic Gift Card is the preferred option and should be used whenever possible.
- 5.2 Researcher Responsibilities:**
- 5.2.1** The principal investigator must obtain IRB approval for providing payment to research subjects as part of the IRB study protocol. All the information concerning payment shall be disclosed in the informed consent form.
 - 5.2.2** The principal investigator is responsible for ensuring that incentives are used only for the project for which they are approved.
 - 5.2.3** The principal investigator shall submit a requisition to the Office of Research and Sponsored Programs for purchasing gift cards. Upon receipt, the principal investigator is responsible for the gift cards.
 - 5.2.4** The principal investigator is responsible for the security of gift cards.
 - 5.2.5** The principal investigator is responsible for the distribution of the gift cards to the subjects.

BURRELL COLLEGE OF OSTEOPATHIC MEDICINE

STANDARD OPERATING PROCEDURES

- 5.2.6 The principal investigator is responsible for keeping a record of amount paid to participants.
- 5.2.7 The principal investigator will provide a monthly report to the ORSP and be ready to present any payment information to auditors upon request. Reports should include information about who received payment and the amount provided. Names may be replaced with a coded number to protect subject identity.

5.3 Payment by Check or Direct Deposit:

- 5.3.1 Payment by check, regardless of the amount, requires an individual to be entered into the College financial system. If the research participant is not already in Burrell's financial system, the principal investigator will provide an IRS Form W-9 and Direct Deposit Form to the participant and return the completed IRS W-9 Form to the Burrell Office of Finance prior to initiating a payment requisition. The principal investigator must also inform the subject that subject identity will need to be disclosed to the Office of Finance.

5.4 Reporting Payment: If an individual's payment reaches \$600 in any one calendar year, the Burrell College of Osteopathic Medicine is required to report this information to the Internal Revenue Service (IRS). Research Participants are required to fill out IRS Form W-9. It is the principal investigator's responsibility to provide an IRS Form W-9 and Direct Deposit Form to the participant and to deliver the form to the Burrell Office of Finance.

5.5 Purchasing of Gift Cards: The principal investigator is responsible for initiating the requisition. The requisition must be submitted through the Burrell Purchase Requisition system. The approved requisition and associated quote may be submitted to the Office of Research & Sponsored Programs in paper or electronically as a PDF document.

5.6 The Office of Research & Sponsored Programs date stamps the requisition upon receipt and reviews the requisition to ensure sponsored program compliance and fund availability. Upon completion of the review, the requisition is sent to the Assistant Dean for Research and forwarded to the Research Office Coordinator for processing. Typically requisitions received by the ORSP by 9:00 a.m. on a business day, will be submitted as purchase requisitions onto Burrell's accounting software for processing by the end of the same business day.

5.7 BCOM Office of Finance: Upon receipt of the requisition, Office of Finance will review the requisition for accuracy and place the order once approved. Any questions regarding the requisition by the Office of Finance will be directed to Burrell ORSP.

6. Reports/Charts/Forms/Attachments/Cross References

[BCOM Purchase Requisition](#)

[21 CFR 56.111](#)

[21 CFR 50.20](#)

[21 CFR 50.25](#)

BURRELL COLLEGE OF OSTEOPATHIC MEDICINE

STANDARD OPERATING PROCEDURES

7. Maintenance

Office of Research and Sponsored Program; reviewed annually
Internal

8. Signature

Signature on File	10.28.2020
Joseph Benoit, Ph.D., Assistant Dean for Research	Date

9. Distribution List

Internal/External

10. Revision History

Revision Date	Subsection #	Summary of Changes	New/Cancellation/Replacement Procedure? (if applicable)	Approval Date
1	[e.g., 3.1]			