21.01.99.R0.01 Payment for Survey and Research Participants

Revised June 27, 2024
Next Scheduled Review: June 27, 2029

Procedure Summary

This procedure addresses the processing requirements for payments made to individuals participating in surveys and research studies.

Procedures and Responsibilities

1 GENERAL

1.1 The Internal Revenue Service (IRS) requires East Texas A&M University to report all cumulative payments of services of $600 or more in a calendar year. This includes payments to research and survey participants.

1.2 Payments that are made to non-A&M System employee research participants of $100 or less in the form of gift cards will be tracked through a separate process utilizing Amazon Business accounts. The guidelines and forms for this process can found on the Procurement Services website.

1.3 All research or survey gift card purchases must have an approved IRB protocol in place for the purchase to be approved.

1.4 The President authorizes the Chief Procurement Officer and Assistant Controller to approve exceptions to this procedure. Any exception must be approved in advance.

2 PAYMENTS PAID BY GIFT CARD FOR $100 OR LESS

2.1 Any single payment made via Amazon Business accounts for purchased gift cards of $100 or less to a non-A&M System employee research or survey participant, or any repetitive payments to a research or survey participant for a single study that in total will not exceed $100 in any calendar year, refer to guidelines and forms for processing in the Procurement Manual on the Procurement Services website.

3 SINGLE PAYMENTS VALUED ABOVE $100

Any single payment in excess of $100 to a research or survey participant, or any repetitive payments to a research or survey participant for a single study that in total will exceed $100 in any calendar year will require:

3.1 Printed name of participant.

3.2 A signature from the participant acknowledging receipt of funds.

3.3 Date the funds were received by participant.

3.4 Dollar amount of funds received by participant.

3.5 Taxpayer identification number of participant (TIN) or Social Security Number of participant.

3.6 Mailing address of participant.

3.7 IRS form W-9 is required for payments made by check or direct deposit or if payment is $600.00 or more.

3.8 See guidelines and forms for processing on the Accounts Payable website.

4 SURVEY CONFIDENTIALITY

Information concerning the results of the research or survey is confidential and shall not be attached to any payment.

Related Statutes, Policies, or Requirements

System Policy *21.01, Financial Policies, Systems and Procedures*

Revision History

Approved February 7, 2019
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