Payments to Research Study Participants

Contact Officer Associate Director, Research Accounting

PROCEDURE	**Purpose**	Queen's University must comply with Canada Revenue Agency and Research Funding Agency guidelines when issuing cash, near-cash, or non-cash items to research study participants. This procedure outlines how to issue payments to research study participants.
	Procedure	
	Principal Investigator (PI) or Delegate	**<u>Definitions:</u>** **Direct Payment** – payments made directly to research study participants by Accounts Payable (Financial Services); **Advance Payment** – payments issued by Accounts Payable (Financial Services) to the Principal Investigator or delegate for future disbursement to research study participants; **Cash** – includes currency, cheques and direct deposits; **Near-Cash** – includes gift cards, gift certificates, coupons and vouchers; **Non-Cash** – tangible items such as mugs, t-shirts, food items, etc. The **<u>Principal Investigator (PI) or delegate*</u>** is responsible for the following in regards to payments to study participants: a. Ensuring all necessary ethics approvals are in place and that payments are eligible under the applicable funding agency guidelines; b. Approving payments (cash, near-cash, or non-cash) to study participants; c. Safeguarding cash, near-cash, or non-cash items until distributed to study participants; d. Issuing funds, near-cash, or non-cash items to study participants as required; e. Reconciling advanced funds as soon as possible, and within six (6)

		months of receiving a cash advance; f. Repaying any unused funds by way of cash or cheque to Financial Services who will credit the project from which the advance was issued; g. Maintaining appropriate supporting documentation of payments to participants in accordance with record retention requirements of CRA and funding agencies; h. Notifying Accounts Payable at accounts.payable@queensu.ca if a PI becomes aware that a participant will accumulate $500 or more in study payments or other non-employment income in one calendar year. * Delegation must be made through completion of the Signing Authority & Portal Access - Research Funds Form and submitted to Research Accounting.
	Financial Services	**Financial Services (Research Accounting)** is responsible for the following in regards to payments to study participants: a. Reviewing and approving reconciliations of spending of advanced funds; b. Clearing advances once accounted for; c. Ensuring any repayments of unused advanced funds are deposited to the original project.
	Financial Services	**Financial Services (Accounts Payable)** is responsible for the following in regards to payments to study participants: a. Issuing approved direct payments to study participants; b. Issuing approved advance payments to PI or delegate; c. Issuing approved reimbursement payments to PI or delegate; d. Issuing T4As to recipients as required.
		Payments to study participants can be made for in one of three ways: If the individual amount is $250 or more, Option 1 must be used. For amounts between $100 and $249, options 1, 2, or 3 may be used. For amounts less than $100, only Options 2 or 3 may be used.

		1. <u>Direct payment to study participants (for individual payments greater than or equal to $100)</u>
		Direct payments will **not be** issued to study participants for **less than $100.** Option 2 or 3 must be used.
	PI or Delegate	1.1 Submit approved [Cheque Requisition Forms]() to Accounts Payable (Financial Services): 1.1.1 For individual payments of **$250 or more**, the participant's name, home mailing address and Social Insurance Number (SIN) must be included on the form, and the T4A box **must** be checked in the Payee Information section. 1.1.2 For individual payments of **$100 - $249.99**, the study participant's SIN is not required. Please indicate "One-time subject payment" in the Description of Purchase section.
	Financial Services	1.2 Review submitted Cheque Requisition Forms for completeness, accuracy, and eligibility.
	Financial Services	1.3 Issue payment in accordance with posted service levels.
		2. <u>Issuance of a cash advance to PI or delegate (for individual payments less than $250)</u>
	PI or Delegate	2.1 Submit a cash advance request through the Employee Reimbursement System (ERS) See [Cash Advances for Subject Payments]()
	Financial Services	2.2 Review submitted cash advance request for completeness, accuracy, and eligibility.
	Financial Services	2.3 Issue payment in accordance with posted service levels.
	PI or Delegate	2.4 Submit a copy of the Record of Issuance of Payments to Research Study Participants (refer to Appendix A) to Research Accounting at the completion of the study, the depletion of funds, or within six (6)months of a cash advance being issued, whichever comes first. If

		near-cash or non-cash items are purchased with the advanced funds, the receipt must be attached.
	PI or Delegate	2.5 Retain a Record of Issuance of Payments to Research Study Participants (refer to Appendix A) as per document retention requirements of CRA and the funding agency.
	PI or Delegate	2.6 Account for the advance by submitting an Expense Report through the ERS based on the submitted Record of Issuance of Payments to Research Study Participants and receipts (if applicable). See Submit an Expense Report Note: Please select "Subject Payment" as the Expense Type when submitting the Expense Report.
	PI or Delegate	2.7 Return any unspent funds to Financial Services, to be deposited and credited to the project. See Returning Unused Cash Advance Amounts
	Financial Services	2.8 Deposit funds to project.
	Financial Services	2.9 Issue T4A to individuals where required.
		3. <u>Reimbursement for payments using personal funds (for individual payments less than $250)</u> The PI or delegate has the **<u>option</u>** to use personal funds to issue payments to study participants and seek reimbursement.
	PI or Delegate	3.1 Submit an Expense Report through the ERS. See Submit an Expense Report Note: a copy of the Record of Issuance of Payments to Research Study Participants (refer to Appendix A) must be attached, and if near-cash or non-cash items were purchased, the receipt must also be attached. Note: Please select "Subject Payment" as the Expense Type when submitting the Expense Report.

	PI or Delegate Financial Services Financial Services	3.2 Retain a Record of Issuance of Payments to Research Study Participants (refer to Appendix A) as per document retention requirements of CRA and the funding agency. 3.3 Review submitted Expense Report for completeness, accuracy, and eligibility. 3.4 Issue payment in accordance with posted service levels.

Appendix A

Record of Issuance of Payments to Research Study Participants

Principal Investigator Name:

PeopleSoft Project Number: 3 _ _ _ _ _

Cash/Near-Cash/Non-Cash Item Distributed

Date	I.D. #	Amount/Value	Received by: (signature or initials if confidential)