Payments to Research Study Participants

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

**Definitions:**

- **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 **Principal Investigator (PI) or delegate** 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.

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<tr>
<th>Financial Services</th>
<th>Financial Services (Research Accounting) is responsible for the following in regards to payments to study participants:</th>
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<tbody>
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<td>a. Reviewing and approving reconciliations of spending of advanced funds;</td>
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<td>b. Clearing advances once accounted for;</td>
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<td>c. Ensuring any repayments of unused advanced funds are deposited to the original project.</td>
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<th>Financial Services</th>
<th>Financial Services (Accounts Payable) is responsible for the following in regards to payments to study participants:</th>
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<td>a. Issuing approved direct payments to study participants;</td>
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<td>b. Issuing approved advance payments to PI or delegate;</td>
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<td>c. Issuing approved reimbursement payments to PI or delegate;</td>
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<td>d. Issuing T4As to recipients as required.</td>
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<th>Payments to study participants can be made for in one of three ways:</th>
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<td>If the individual amount is $250 or more, Option 1 must be used.</td>
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<td>For amounts between $100 and $249, options 1, 2, or 3 may be used.</td>
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<td>For amounts less than $100, only Options 2 or 3 may be used.</td>
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<td>3. Reimbursement for payments using personal funds (for individual payments less than $250)</td>
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<td>PI or Delegate Financial Services</td>
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# Appendix A

## Record of Issuance of Payments to Research Study Participants

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