Research Participant Payment and Accounting Guidance

Please complete the following steps in order to protect participant confidentiality while adhering to UNL record keeping requirements for expenses from department/internal funds along with state and federal funds.

If you have any questions about how to address subject compensation in your IRB protocol, please contact Research Compliance Services at 402.472.6965.

For questions regarding this policy, please contact the Office of the Bursar at 402.472.1734.

Step 1 ➔ Submit your IRB application via NUgrant

Be sure to include:
- The amount of compensation offered to participants
- Anticipated budget for payments (in total)
- Form of payment (i.e. cash, gift card, etc.) Please refer to the Bursar’s Office of Cash Handling Policies and Procedures when deciding on the form of payment relating to the process of disbursement.
- Description of disbursement process
- Where the payment receipts will be stored and for how long (current UNL Accounting practices require 7 years.)

Please note: Social Security numbers (SSN) should NOT need to be collected from research participants if the amount of compensation is (1) $50 or less per payment, and (2) totals less than $600 over the course of one year.

Step 2 ➔ Participants Complete the Research Participant Disclosure Form

- All projects compensating $50.00 or less will not need to collect SSNs
- All projects compensating $50.01 or more will need to collect SSNs

Please use the appropriate forms for compensation based on the type of payment you wish to use.
Please note: Research Compliance Services will notify the Office of the Bursar after project approval is obtained if SSN collection is required.

**Step 3**  
Submit the Research Participant Disclosure Form to Accounting, if applicable

If SSNs are collected, participants must be notified within the informed consent document.

If SSNs are collected, payment forms (which include the collected SSNs) should be sent to Mary LaGrange (ADMS 406) or Joanne Bialas (ADMS 401) for storage. Investigators should hand deliver these forms; however, if hand delivery is not possible forms may be mailed.

If SSNs are NOT required to be collected, payment records should be stored as part of your research records for seven years.
RESEARCH PARTICIPANT DISCLOSURE FORM

Principal Investigator: __________________________

Protocol Number: ______

I, the undersigned, acknowledge receipt of compensation in the amount of $_________ for my time and inconvenience as a participant in the above research study. I also acknowledge that the information provided below will be shared with the central business office of the University of Nebraska - Lincoln.

Name: ____________________________________________

Address: __________________________________________________________________________

____________________________________________________________________________________

Participant’s Signature ___________________________________ Date __________________________

Researcher’s Signature ________________________________ Date ___________________________
RESEARCH PARTICIPANT DISCLOSURE FORM

Principal Investigator: __________________________

Protocol Number: ________

I, the undersigned, acknowledge receipt of compensation in the amount of $ ________ for my time and inconvenience as a participant in the above research study. I also acknowledge that the information provided below will be shared with the central business office of the University of Nebraska - Lincoln.

Name: ________________________________________

Address:
____________________________________________

____________________________________________

Participant’s Signature ________________________ Date __________

____________________________________________

Researcher’s Signature ________________________ Date __________

If the individual payment exceeds $50, please provide your social security number (SSN) in order to comply with Internal Revenue Service (IRS) record keeping requirements.

Social Security Number: ________ — ________ - ________