

Incentive Payments to Research Participants

Introduction

Certain research projects involve human subjects. Any payments made to human subjects as an incentive to participate in research should follow this process. Please note that your proposed method of providing incentives to research participants, and any necessary procedures to accommodate the requirements below, must be outlined and approved by the NC State Institutional Review Board (IRB).

General Guidance

- Researchers must have IRB approval of the specific research protocol for which research incentives will be provided before payments may be arranged or gift cards are purchased.
- Payment for research incentives cannot be charged to state-appropriated funds. If funding authority allows, payments may be charged to F&A, ledger 5, ledger 6 and ledger 7 accounts.
- University P-Cards and Marketplace may not be used for this process, per College policy.
- Payments to NC State employees may be taxable. This may have implications for tracking participants that may need to be discussed with the IRB.
- Incentives can be in the form of cash or gift card.
- For gift cards, researcher may request a cash advance to purchase or may use personal funds and seek reimbursement. Reimbursements will be allowed for reasonable and customary payment amounts.
- Review Accounts Payable [Documentation](#) Requirements.
- Submit Cash Advance requests to the CBO at least 3 weeks before the date the funds are needed to ensure proper processing time.

NC State Employees

You must collect a [Non-Salary Compensation Form](#) for any subject who is an NC State EHRA employee per Reg 05.15.03. Attach the Non-Salary Compensation forms to your Cash Advance Reconciliation package or your reimbursement request.

Cash Advances

We recommend that you only request the amount you can reasonably use within the three-month period. If additional time is needed to run your study, a new cash advance request can be submitted. As a reminder, the custodian is personally responsible for the funds and will have to repay the University if lost or stolen. Also note that cash advances can only be given to NC State faculty, not students.

Step 1: Request the cash advance

- Complete a [Cash Advance Request Memo](#) signed by the department head.
- Complete a [Custodial Agreement Form \(GA080\)](#) signed by the researcher.
- Submit both forms to the CBO through ServiceNow.
- The CBO will submit the request to the Controller's Office to process payment.

Step 2: Run study

- Researcher must obtain signatures from all recipients using the [Receipt Record](#). Remember to describe this process in your human subjects protocol that you submit to the IRB. Requiring signatures may have implications for subject confidentiality, so carefully consider these implications in your study design.
- If the IRB determines that names may not be shared, the researcher must get a memo from the IRB.

Step 3: Reconcile the cash advance

- Complete a [Cash Advance Reconciliation Form \(GA081\)](#). The form must be signed by the Researcher and Department Head.
- Submit the following to CBO A/R: (1) signed GA081, (2) any unused cash via check, (3) non-salary compensation forms, if applicable, and (4) [University-required documentation](#).

Reimbursement Requests

- Researchers who use personal funds for incentive payments can be reimbursed if IRB approval has been received and payment amounts are reasonable and customary.
- Researcher must provide [University-required documentation](#).
- Complete a [Research Incentive Reimbursement Request Form](#), which must be signed by Department Head.
- Submit (1) signed Research Incentive Reimbursement Request (2) any Non-Salary Compensation forms and (3) [University-required documentation](#) to the CBO through ServiceNow.

Questions?

Contact CALS CBO at cbo_help@ncsu.edu