

Research Participant Payment Solutions Matrix

For all studies involving human research subjects, an approved IRB protocol is required. An [MOU](#) between the department, College, and Controller’s Office must be executed, and a copy of the IRB approval, and consent form must be kept on file with the MOU. All IRB guidance, including relevant forms, can be found on the IRB website: [IRB Investigator Support and Resources](#)

NOTE: per the State of Maryland regulations, Procurement Cards (PCards) cannot be used to purchase gift cards directly. (This includes using gift card companies like Gifthumb and Tango.) Disbursement of cash directly to participants via Venmo, PayPal, Zelle, etc., is not allowable at this point. Questions about the matrix below or other compensation/incentives solutions can be directed to the human subjects working group at hswg-admin@umd.edu.

STANDARD SOLUTIONS					
Method of Payment	Payment Mechanism	Required Documentation	Office Responsible for Records	Spend Category	Notes
Tango Card, or similar (external online gift card vendor)	Purchase Order	Logs produced by the system.	College or Department maintaining the Tango platform	SC00090 or SC00092 depending on how the Tango platform is maintained	
Online survey companies (i.e. Mechanical Turk, TurkPrime, Qualtrics, Prolific, Research Cloud, Gorilla, CINT)	PCard	Logs produced by the system showing participant numbers and payment amounts to each participant.	Department should maintain the document with normal procurement card records.	SC00090	Any documentation uploaded to Workday for PCard verification purposes should redact participant names and information.
Gift cards -OR- Cash (funded by Working Fund check) \$100 OR LESS/PAYMENT	Working Fund (check or ACH direct deposit) PCard may not be used.	Name, address of all participants. A log tracking anonymized participant IDs, date, and amount participants are paid.	Department must keep participant receipts. Log is submitted to WF (and State of MD) for reconciliation	SC00090	WF checks take at least four business days to process. For amounts greater than \$5k contact WF farther in advance to determine their notice requirement. The expense from a WF check does not hit the Driver Worktag until a reconciliation

					is completed.
<p>Gift cards</p> <p>-OR-</p> <p>Cash (funded by Working Fund check)</p> <p>GREATER THAN \$100/PAYMENT</p>	<p>Working Fund (check or ACH direct deposit)</p> <p>PCard may not be used.</p>	<p>Name, address, SSN, of all participants.</p> <p>A log tracking anonymized participant IDs, date, and amount participants are paid.</p>	<p>Department must keep participant receipts.</p> <p>Log is submitted to WF (and State of MD for reconciliation)</p>	SC00090	<p>WF checks take at least four business days to process. For amounts greater than \$5k contact WF farther in advance to determine their notice requirement.</p> <p>The expense from a WF check does not hit the Driver Worktag until a reconciliation is completed.</p>

LESS COMMONLY USED SOLUTIONS

Method of Payment	Funding Mechanism	Required Documentation	Office responsible for Records	Spend Category	Notes
Food	Reimbursement	Participant Incentives Reimbursement Form , roster with names of individuals participating	Department should maintain the documentation consistent with reimbursement requirements.	SC00091	

UMD Dining Plan account	Dining services charge units	Participant name and UID, signed consent form	Department should maintain the documentation consistent with dining service requirements.	Comes through as Food Services/catering then a transfer is done by department to move to SC00090 , note put in the transfer document to let Accounting know this is an incentive and records kept internal, and Spend Category will be corrected	
Physical (non-cash) items	PCard	Receipts for the physical items purchased logs showing to whom the items were given. Name, address, SSN of all participants receiving items worth more than \$100.	Department should maintain the documentation consistent with procurement card requirements.	SC00091	
Participant travel	It depends. Could be parking code, T-Card or participant travel reimbursement	Receipt	For Lyft/Uber/Taxi a copy of the receipt with the participants info removed is kept with the TCard log, receipt with participant info is in the departmental Lyft business account. For codes keep a log of dedicated codes for the study and update the log with the participant info	SC00090 if paid directly to the participant with their compensation. Relevant travel Spend Category if the department pays for travel/parking directly.	

			and kept in department files		
Reimbursement to participant who paid out of pocket	Ad hoc payee	Name, address of all participants receiving compensations worth \$100 or less. Name, address, SSN, of all participants receiving compensation worth more than \$100.	Department should maintain the documentation consistent with reimbursement requirements.	Non-travel Reimbursement Spend Category	This is arguably the least of all options and should be used in extenuating circumstances only. There is no guarantee the State will reimburse these costs and the individual who paid out of pocket is personally responsible for those costs.
Check to participant	Ad hoc payee	W-9 for all participants.		SC00090	Individual must register as a payee in Workday.

SPECIFIC SPEND CATEGORIES

Spend Category	Spend Category Title	When to use
SC00090	Research Study Grant	When using cash or gift cards via the Working Fund, this Spend Category should be used when requesting the funds. Note that the Working Fund will not charge the account until <i>after</i> receipts have been furnished and WF has been reimbursed by the State. This Spend Category should also be used when the payment to participants is made via online survey company (i.e. Mechanical Turk, Qualtrics, Research Cloud, Prolific, CINT, etc.)
SC00091	Research Study Payments - non-monetary	When incentives and compensation are not cash or cash equivalents, e.g. food, toys.
SC00092	IMPREST - Research Study Payments	This spend category may be used to indicate that money has been “withdrawn” from an account but not handed out to participants or reconciled. Some units use this in concert with a suspense account/Driver Worktag for Tango POs and invoices to track requests vs payments. When closing out an account, no charges should remain on this spend category.

SC00642	Non-travel Reimbursement	Non-travel Reimbursement

Why are these specific Spend Categories important?

Proper use of any Spend Category ensures that we as a campus are accurately categorizing expenses for billing and audit purposes. By properly using Spend Category, including those above, UMD ensures consistent treatment across costs, Driver Worktags, and research sponsors.

For these specific Spend Categories, accurately categorizing the research participant payments allows departments, the VPR's Office, and Controller's Office to understand and report on the costs of incentives and compensation for human subjects. It additionally allows the Controller's office to predict when the Working Fund and/or Cashier's Offices might need to increase available funds if it has been a historically high-volume time of year.