

| If a payment for participating in research is | And the TOTAL payment available if participant takes part in entire study is | Form to be used | Completed forms | 1099 Misc form issued |
|--|--|-----------------------|------------------------------------|---------------------------------|
| ≤\$10 (or equivalent, i.e., T-shirts, souvenir items, etc.) provided to all persons recruited for the study regardless of whether they choose to participate. Incentives are provided only one time. | N/A | Distribution List/Log | Stored in researcher files | No |
| ≤\$75 | <\$600 | RPR- 1 | Stored in Researcher files | No |
| >\$75 | Any | RPR-2 | Submitted to Accounts Payable (AP) | Yes (if total of payments ≥600) |

| If compensating using | And the compensation entails | Researcher completes | Participant completes |
|--|--|--|--|
| Accounts Payable Check | Any single compensation payment to the subject is ≤\$75 <i>AND</i> Total amount of all payments to participant for entire study <\$600 | Check Request | RPR-1 |
| | Any single compensation payment to the subject is >\$75 <i>OR</i> Total amount of all payments to participant for entire study ≥ \$600 | Check Request | RPR-2 (researcher to submit copy to AP) |
| Petty Cash, Check or Cash | Each payment to subject ≤\$75 <i>AND</i> Total amount of all payments to participant for entire study <\$600 | Varies depending on department – consult financial manager | RPR-1 |
| | Any single compensation to the subject is >\$75 <i>OR</i> Total amount of all payments to participant for entire study ≥ \$600 | Varies depending on department – consult financial manager | RPR-2 (researcher to submit copies to AP) |
| Gift Card or Certificates (check made out to the researcher who then uses funds to purchase cards) | Any single compensation to the subject is ≤\$75 <i>AND</i> Total amount of all payments to participant for entire study <\$600 | <ul style="list-style-type: none"> • Check Request (in Expenditures area of form state intentions to pay research subjects and date of research) • Reconciliation log to AP every three months and at the end of research project. | RPR-1 |
| | Each payment to subject is >\$75 <i>OR</i> Total amount of all payments to participant for entire study ≥ \$600 | <ul style="list-style-type: none"> • Check Request (in Expenditures area state intentions to pay research subjects and date of research) • Reconciliation log to AP every three months and at the end of research project. | RPR-2 (researcher to submit copies to AP) |