

STANDARD ADMINISTRATIVE PROCEDURE

21.01.99.M0.03

Payment of Survey and Research Participants

Approved March 27, 2000

Revised January 12, 2009

Revised Oct 18, 2011

Revised May 15, 2014

Revised November 18, 2014

Next Scheduled Review: November 18, 2019

Standard Administrative Procedure Statement

This Standard Administrative Procedure addresses the processing requirements for payments made to individuals participating in surveys and research studies.

Official SAP/Responsibilities/Process

1. GENERAL

The Internal Revenue Service (IRS) requires Texas A&M University to report all cumulative payments of services of \$600 or more in a calendar year. This includes payments to research and survey participants.

Payments that are made to research participants of \$100 or less in the form of cash, through working fund, or gift cards will be tracked through a separate process. The guidelines and forms for this process can found on the Division of Research website <http://rcb.tamu.edu/humansubjects/resources>.

Payments made to Foreign Nationals must follow [Standard Administrative Procedure 21.01.99.M0.01](#).

2. PAYMENTS PAID BY CHECK FOR \$100 OR LESS

Any single payment made by check of \$100 or less to a research or survey participant, or any repetitive payments to a research or survey participant for a single study that in total will **not** exceed \$100 in any calendar year refer to guidelines and forms for processing on the Division of Research website <http://rcb.tamu.edu/humansubjects/resources>.

3. SINGLE PAYMENTS OR GOODS VALUED ABOVE \$100

3.1 Any single payment in excess of \$100 to a research or survey participant, or any repetitive payments to a research or survey participant for a single study that in total will exceed \$100 in any calendar year will require:

3.1.1 Printed name of participant.

3.1.2 A signature from the participant acknowledging receipt of funds.

3.1.3 Date the funds were received by participant.

3.1.4 Dollar amount of funds received by participant.

3.1.5 Taxpayer identification number of participant (TIN) or Social Security Number of participant.

3.1.6 Mailing address of participant.

3.1.7 IRS form W-9 is required for payments made by check or direct deposit or if payment is \$600.00 or more.

3.1.8 See guidelines and forms for processing on the Division of Research website <http://rcb.tamu.edu/humansubjects/resources>.

4. MAILED SURVEYS

Mail is a common method used for researchers to handle surveys.

4.1 A listing of the mail survey participants and addresses with amounts paid is required to document use of the funds. The recipient's TIN will be required if the payment to an individual is in excess of \$100 or cumulative payments in one calendar year exceed \$100.

4.2 It is acceptable for cash up to \$5 to be included in the mailed survey. A listing of the mail survey participants and addresses is required to document the use of the funds.

5. SURVEY CONFIDENTIALITY

Information concerning the result of the research or survey is confidential and should not be attached to any payment.

Any exception to this SAP must be approved in advance by the Vice President for Research and Controller.

Contact Office

Questions should be directed to Accounts Payable at (979) 845-8774 or ir@tamuds.tamu.edu.