

## **Guidelines for Research Participant Support Payments**

The Memorandum of Understanding for Research Participant Support Payments is to be used when individuals will be compensated via cash or cash equivalents to participate in University-supported research. The type of compensation made to a research participant is determined by the Principal Investigator, the terms of the funding source if sponsored research, and the Institutional Review Board (IRB) as applicable. IRB review is required for all research studies involving payments to research participants.

### **How to fill out the MOU**

A completed and signed MOU is required for all studies where cash or cash equivalents will be used as an incentive or compensation for individuals participating in research.

#### **Definitions:**

**Principal Investigator:** the researcher primarily responsible for conducting the specific research for which funds are being requested.

**Study Name:** the name of the individual study being conducted; this does not need to match the grant/contract title, but should be similar to the title of the IRB protocol.

**IRB Protocol Number:** this number is generated by the IRB when they review a research protocol OR when they make a human subject determination; it is required in order for the MOU to be processed and will be used to track the approved MOU.

**IRB Start/Expiration Dates:** self-explanatory. No research can be conducted outside of the dates on the IRB protocol approval. Research participants cannot be compensated for research conducted outside of these periods.

**KFS Account Number:** funding account that will ultimately be responsible for paying the expense of the cash used. In some cases, a department or college may have a holding account for research participation support payments, but this number should always be the departmental or sponsored account that will be charged for the research expense.

**Fund/Acct Expiration Date:** the end date of the KFS account. For contract/grant accounts, this should be the date of obligated funding, not the anticipated end date of the award (i.e., for an NIH R01 award that is incrementally funded, this should match the budget end date, not the five year total award end date).

**Budget for Participant Payments:** the amount budgeted for participant payments in the active contract/grant year OR approved IRB year, whichever ends sooner. Additional incremental funding requested in amendments should be identified in the column entitled "this action".

**Maximum Amount per Cash Draw:** the maximum amount requested for a single cash draw. This amount should be limited to no more than a 60 day need.

**Estimated Number of Participants:** the number of participants anticipated during the active contract/grant year OR approved IRB year, whichever ends sooner.

**Estimated Payment Amount per Participant:** the approximate amount each participant will receive during the active contract/grant year OR approved IRB year, whichever ends sooner. For payments of \$100 or less per participant per calendar year on non-confidential studies personal information including name and address must be collected. For payments greater than \$100 per participant SSN must also be collected for IRS tax reporting.

**Fund Custodian:** this is the individual who may act on behalf of the PI to initiate cash draws, receive cash disbursements, and manage the accounting and reconciliation. In some cases, the PI may act as the Fund Custodian.

Amendments to the MOU should be filed when the IRB protocol or funding dates are changed and/or when the total amount budgeted exceeds the amount noted in the original MOU. Changes to the budget, max cash draw, number or value of participants should be identified the column entitled "this action".