

Processing Research Participant Costs *Support, Patient Care and Incentives*

Principle:

Many research studies rely on participants in various ways to fulfill the desired outcome of the project. Varying definitions apply based on the nature of the expense. Once it is determined which of the following types of expense the award incurs, the appropriate procedure can be applied.

Participant Support

Participant support costs are payments provided to a study participant or to a workshop attendee. These are payments FROM the grant to an individual. These costs are expressed as non-salary expenses and carry no overhead on the grant.

NSF and NIH both refer to OMB Circular A-122 for definition of participant support costs:
(http://www.whitehouse.gov/omb/circulars_a122_2004/#b33)

33. Participant support costs. Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia, or training projects. These costs are allowable with the prior approval of the awarding agency.

NIH grants policy statement addresses actual patient care in the following way:
http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPs_Part13.htm#_Toc54600300

Employees* are generally not permitted to be compensated as participants under this definition. Therefore processing payments of this kind will be for non-employees as follows:

Non-Employees (when reimbursing someone external to UD for costs they incurred to participate which should be covered by grant)

- Originate a FIN Request for Payment to Individual web form
- Add comment stating that this is a payment for participant support
- Use account 146100 "Part Spprt-Non Employee"
- No F&A will be applied to this expense
- 1099 and or 1042 will generate as appropriate

Vendors (payments for travel/lodging/meals directly to vendor)

- Originate a FIN Request for Payment to Vendor web form
- Add comment stating that the payment is for participant support costs

Use account 146190 "Part Spprt-Vendor"
No F&A will be applied to this expense

Student (not UD employee)

Originate a FIN Request for Payment to Individual or GNCP web form
Add comment stating that the payment is for participant support
Use account 146115 "Part Spprt- student"
General Accounting/HR may change to 146915 after FICA eligibility is determined
No F&A will be applied to this expense
FICA will be applied using account 129800 where applicable

*Where circumstances require participant support costs for employees, the research office will participate in a solution appropriate to the situation.

Patient Care Costs

Research Patient Care Costs. The costs of routine and ancillary services provided by hospitals to individuals participating in research programs. The costs of these services normally are assigned to specific research projects through the development and application of research patient care rates or amounts (hereafter "rates"). Research patient care costs do not include: (1) the otherwise allowable items of personal expense reimbursement, such as patient travel or subsistence, consulting physician fees, or any other direct payments related to all classes of individuals, including inpatients, outpatients, subjects, volunteers, and donors, (2) costs of ancillary tests performed in facilities outside the hospital on a fee-for-service basis (e.g., in an independent, privately owned laboratory) or in an affiliated medical school/university based on an organizational fee schedule, or (3) the data management or statistical analysis of clinical research results.

These are not payments to individuals, but rather they are costs incurred by the institution conducting the research.

Participant Incentives

Participant incentives (e.g. \$50 to run on a treadmill) are not considered participant support, but in fact are normally considered other direct costs necessary for the research. Many situations call for incentive to be provided to the study participant in cash or via a store gift card.

Participants may be external to the University (non-employees) or internal to the University (employees or students). Payments will be processed as follows:

Non-Employees (external to UD)

Originate a FIN Request for Payment to Individual web form
Add comment stating that the payment is for participant incentive
Use account 149250 "Participant Incentive"

F&A will be applied to this expense
 1099 and or 1042 will generate as appropriate

Employees

Originate an HR S-contract
 Add comment stating that the payment is for participant incentive
 Use account 149250 "Participant Incentive"
 F&A will be applied

Students (Grad or undergrad)

Originate a GNCP if graduate student, S-contract if undergrad in HRsystem, payment to individual if undergrad not in HR system
 Add comment stating that the payment is for participant incentive
 Use account 149250 "Participant Incentive"
 F&A will be applied

Expenses of cash withdraws or gift card purchases should be recorded as follows:

Cash/Gift Card

Originate expense using a T/E or Pro Card
 Use account 149250 "Participant Incentive"
 F&A will be applied

Summary

Payee	Participant Support	Patient Care Costs	Participant Incentives
Non employee	146100 if taxable	N/A	149250
Student	146115 (or changed to 146915 (changed at HR) w/129800 for FICA when applicable)	N/A	149250
Employee	N/A	N/A	149250
Vendor (travel/lodging, etc.)	146190 when non taxable reimbursement	Apply 0% to project ID with these costs	149250
F&A Charged	NO	NO	YES
1099 or 1042	Where applicable	Where applicable	Where applicable