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**RESEARCH PARTICIPANT PAYMENTS**

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**Scope:** All campuses served by Louisiana State University (LSU) Office of Accounting Services

**Effective:** **July 1, 2023.** This FASOP supersedes and replaces all prior versions.

**Purpose:** To establish procedures for disbursing research participant payments.

**Guidelines**

1. Social Security Numbers (SSNs) are not required for research participant payments of \$100 or less provided the following conditions are met:
  - The individual participant payment is \$100 or less, and
  - It is not anticipated that the individual will receive participant payments, from all sources, totaling \$600 or more during the calendar year, and
  - The participant is not a non-resident alien (NRA)
  
2. Participant payments made to NRAs are subject to 30% federal tax withholding, regardless of the payment type or dollar amount in accordance with a summary of the participant payment options:

	Participant Payment Amount	SSN/ITIN Required?	Payment Type
Individual Participant Payments (non-NRA)	\$100 or less	No	Cash, check, digital gift card
	Greater than \$100	Yes	Check
Studies with Multiple/Continuous Participant Payments (non-NRA)	Combination of individual payments expected to exceed \$600	Yes	Check
NRA Participant Payments	Any amount	Yes, if available or leave blank	Check

## **Procedures**

### **A. Cash Payments**

Cash advances should be minimal and are used for small dollar (\$100 or less), in-person participant payments. When a cash advance is required, the following steps must be followed:

1. The departmental contact should create a spend authorization in Workday to request a cash advance.
2. A separate cash advance spend authorization should be submitted per research study.
3. Once the spend authorization is approved by Accounts Payable, the cash will be available in the departmental contact's bank account within two to three business days.
4. When the cash is distributed, each participant must sign Form AS549, "Acknowledgment of Cash Incentive Payment" at the time they receive payment.
5. The departmental contact will create an expense report to allocate expenditures to the respective expense item and worktag. The approved spend authorization should be linked to the expense report with the completed AS549 form attached.
6. The expense report should be created within 30 days of the end of the research study and/or as the funds are disbursed. Any unexpended funds should be returned either via check made payable to LSU or through payroll deduction.
7. The expense report will be audited to ensure the cash advance was expended in accordance with the guidelines set forth in this policy.
8. Failure to adhere to the guidelines set forth in this policy can jeopardize future approval of cash advances.

### **B. Check Payments**

Payments by check to research study participants should follow the Miscellaneous Payments process.

1. The department must contact Accounts Payable & Travel at [aptravel@lsu.edu](mailto:aptravel@lsu.edu) for the appropriate Enterprise Interface Builder (EIB) template.
2. The department will complete the EIB worksheet and forward it to Accounts Payable & Travel password protected or through FilesToGeaux.
3. A separate EIB worksheet, also password protected, should be sent to Accounts Payable for any NRA participants identifying the payee as a non-US citizen. The country of residence and date of birth for NRA participants are required for tax reporting purposes.
4. A supplier invoice will be created in Workday for each participant which will route to the Cost Center Manager for approval.
5. Once the supplier invoice is approved, checks are mailed within 7-10 business days.

### **C. Digital Gift Card Payments**

1. The departmental contact should procure services from a service provider that best meets the desired outcomes for the research study.

