

RESEARCH PARTICIPANTS PAYMENTS GUIDANCE

1. Introduction

The purpose of this guidance is to set out the guiding principles for the payment of lay persons for their participation in research at the University of Glasgow, recognising the importance of such involvement in producing high-quality research.

2. Scope

This guidance applies to all those undertaking research under the University's auspices. This includes all research undertaken on the University's behalf, by staff, students, visiting staff, associates, honorary or clinical contract holders, contractors and consultants. It applies across all subject disciplines and fields of study.

3. What is a Research Participant?

In the course of undertaking research, you may require volunteers who have suitable characteristics to take part in discussion groups, interviews, or tests and measurements. For example, former or current patients of a particular clinic, or of a particular illness. Those invited to give their views to inform the research process and direction, would also fall into this category.

Participants are often paid a small sum to cover their out-of-pocket expenses and as compensation for the time they spend participating.

University staff may take part in research projects as participants and receive vouchers/payments in the same way that the other participants in the project do, however, only where the research is not part of their employment duties and they are doing it in their own time.

[This guidance only applies to individuals, not organisations who should be paid in accordance with purchasing guidelines.](#)

4. Procedures

The following table contains details of guidance and procedures related to payments to Research Participants:

Guidance	Details
Amount of payment	<ul style="list-style-type: none"> • Payments should be reasonable amounts to cover out of pocket expenses eg travel and/or compensation for the time spent. Examples would be £20 to cover train/bus/taxi fares per session and an amount similar to the living wage for time spent. The total amounts paid should not exceed those permitted under the University's sundry payment rules, per participant in a rolling year (refer Finance:Accounts Payable FAQs on intranet for sundry payment rules). • Budget holders can adopt one of two approaches to reimbursing volunteers for travel expenses: <ul style="list-style-type: none"> ○ Exact amount – asking the volunteers for the exact amount incurred. ○ A reasonable estimated amount eg. £5, £10 or £20 <p>Budget holders should take into account where participants are travelling from and if the participants have specific transport needs when deciding what is reasonable – for example, if participants need to use taxis due to mobility issues.</p> • Payments will be made to participants gross, it is the individuals responsibility to deal with any tax or government benefit implications.
Finance System	All payments to research participants must be coded to Finance System Agresso Account Code 6880.
Tax and benefits	<p>There will normally not be an employment relationship with research participants and so payments will be made gross, and the University will not need to deduct payroll taxes from payments.</p> <p>Participants should consider whether the payments they receive are reportable to HMRC, and/or to DWP if they claim benefits. There is some useful guidance on the Low Income Tax Reform Group¹ which should be shared with participants.</p> <p>If research participants are paid an amount exceeding the examples above on a regular basis or where there is an obligation in return for payment (indicating an employment relationship), it is likely that they either need to be set up as an employee or as a supplier. You should contact your Project Coordinator in the RSO in the first instance, who should contact HR for further advice.</p>
Method of payment - Options	<ul style="list-style-type: none"> • Payments can be made via the following means: <ul style="list-style-type: none"> ○ Bank transfer to the research participant ○ Vouchers ○ Cash (carefully considered circumstances only) <ul style="list-style-type: none"> ○ Cash can be physically collected from Treasury team in Finance Office or ○ Cash can be transferred to the Researchers bank account for distribution ○ Payments cannot be made to participants through the staff expense process • Researchers should take into account the following when they decide what payment method to use:

¹ <https://www.litrg.org.uk/tax-guides/self-employment/what-trading-allowance>

	<ul style="list-style-type: none"> ○ Where small sums (£5 - £10) are being given to participants, cash may be a more appropriate method of payment. ○ Given the circumstances of the project and attendees, whether it is more appropriate to pay attendees in small amounts by cash at each event (eg.£5-£10) or in a larger amount by bank transfer at the end of the project (eg. £50-£100). ○ Cash should be collected as close to the day of distribution as possible. Researchers should not take a larger amount for distribution over the course of a month. Cash will be available for collection from Treasury team at Finance Office on agreed days. Security of the cash and safety of the distributor needs to be considered and will depend on the total value needed. <ul style="list-style-type: none"> ● Questions about the most appropriate method of payment can be sent to finance-treasury@glasgow.ac.uk
<p>Method of payment - Bank Transfer directly to participant</p>	<ul style="list-style-type: none"> ● A Research Participant – Bank Payment Form (form A) should be completed by the researcher who should send this to finance-accountspayable@glasgow.ac.uk. The form can be found at https://www.gla.ac.uk/myglasgow/financeaccountspayable/ under <i>Information for Staff > Research Participant Payments</i> <p>This form specifies the details and format required, all fields must be filled out. The supporting evidence to be included with the form depends on the approach to reimbursement mentioned above:</p> <ul style="list-style-type: none"> - Reimbursement of exact value of travel expenses will require expense receipts to be included + proof of participants bank details. - Reimbursement of a reasonable value to cover travel & time, will require proof of participants bank details. <p>It is the researcher's responsibility to ensure the amount paid is appropriate, has been approved by the budget holder and to keep any necessary documentation of attendance or further explanation for payment in case of any audit queries or HMRC review.</p> <ul style="list-style-type: none"> ● When the payment form has been keyed into the Finance System by Accounts Payable, this will workflow to the necessary approvers per the system purchasing approval limits. ● Researchers should obtain the necessary information from the participants ahead of the event, at the time of signing them up. However, these should only be submitted to Accounts Payable after the event. ● Researchers should review the form to ensure it is fully completed before sending to finance. ● Payments via bank transfer can take up to 30 days to be received by the participant. Any errors in completion of the form or delayed approval by finance system approvers will result in a delay to payment.
<p>Method of payment - Vouchers</p>	<ul style="list-style-type: none"> ● Vouchers should be purchased through the University's normal purchasing processes by raising a Purchase Order to a Supplier already set up in the Finance System. ● The University has a contract in place with Love2Shop (Finance System Supplier ID: 33719) and vouchers should be purchased from Love2Shop where possible.

	<p>The Purchase order for these vouchers must be GRN'd as soon as the vouchers are received by the department, not waiting until they have been distributed to the participant. Delay in receipting the order will cause delay in payment to Love2Shop and prevent other departments from using this supplier.</p> <ul style="list-style-type: none"> • The University has no supplier relationship with Amazon, and vouchers purchased from Amazon will not be compliant with our University Procurement regulations. • Researchers should maintain a list of vouchers purchased and distributed to participants, and account for any not distributed. • It is the researcher's responsibility to ensure the value of voucher distributed is appropriate, that all vouchers are accounted for and to keep any necessary documentation of participation or further explanation for payment in case of any audit queries.
<p>Method of payment - Cash Payments</p>	<ul style="list-style-type: none"> • Cash payments should only be made to participants in certain circumstances, due to the safety and security aspects of carrying large sums of cash, and safety of staff members should be given priority. • Circumstances might include: <ul style="list-style-type: none"> ○ Projects are targeting low-income participants and participants need their travel expenses reimbursed immediately or cannot wait for BACS payments to be processed. ○ Participants do not have bank accounts or are unable to access their bank accounts. ○ The amounts per participant and in total are very low <p>If cash payments are to be made, the following processes are required to be followed;</p> <p>For Physical Collection of Cash from Finance Office:</p> <ul style="list-style-type: none"> ○ Complete the Research Participant – Cash Request Form (form B) and send to finance-treasury@glasgow.ac.uk at least 7 working days before the event. This form will then be approved or declined by the Treasury Manager. Forms will be declined if the Treasury Manager considers that the circumstances are not appropriate for cash payments. The form can be found at https://www.gla.ac.uk/myglasgow/financeaccountspayable/ under <i>Information for Staff > Research Participant Payments</i> ○ Cash should be collected by a member of the Research Team from the Treasury Manager at the Finance Office before the research event. The completed <i>Research Participants – Cash Request Form</i> must be signed by the receiving researcher and by the Treasury Manager. The total of the cash collected will be charged to the relevant research sub-project code. <p>For Cash Transfer to Researchers bank account for subsequent distribution:</p> <ul style="list-style-type: none"> • If the value of cash required is substantial and the researcher does not feel comfortable carrying this or does not have an appropriate place to store this until distribution, the value may be transferred to their personal bank account. • Note this is only applicable for staff members.

	<ul style="list-style-type: none"> Form Research Participants – Cash Request Form (Transfer to staff member) (form C) must be completed and sent to finance-accountspayable@glasgow.ac.uk at least 30 days prior to the cash being required. The form can be found at https://www.gla.ac.uk/myglasgow/financeaccountspayable/ under <i>Information for Staff > Research Participant Payments</i> <p>In both instances:</p> <ul style="list-style-type: none"> Researcher groups should comply with the University's cash handling policies and the limits therein (see intranet for policy). Note this may limit the amount that can be physically collected. When distributing cash to the research participants, the researcher must complete the Cash to Participants Distribution Log (form D) and each participant must sign this upon receipt of their payment. If multiple participants cannot sign this form for security/confidentiality reasons please ensure this form is still completed by the researcher for all columns excluding the participants signature. In these cases it is the researcher's responsibility to ensure the cash was appropriately distributed to the participants listed and to retain any necessary evidence of this in case of audit queries. The log can be found at https://www.gla.ac.uk/myglasgow/financeaccountspayable/ under <i>Information for Staff > Research Participant Payments</i> This log must be signed by the researcher and a copy retained. In the event there is excess cash remaining after the event, the hard copy of this log must be returned to the Treasury Manager in the Finance Office along with any undistributed cash or the cash transferred to our University Bank Account and a copy of the log sent to finance-cash mailbox within one week of the research event. This log must include details of the research sub project. The undistributed cash will be applied to the relevant research sub-project code. If an event spans longer than a week, please arrange an appropriate time for this to be returned with the Treasury Manager.
Record Keeping	<ul style="list-style-type: none"> All research participant payments must be coded to account code 6880 for financial monitoring and budgeting purposes. A record of all amounts paid to participants must be maintained by the Research team in a central location, whether bank transfer, cash or vouchers. This must be available for inspection by HMRC if requested.
Audit	<ul style="list-style-type: none"> The Central Finance Team will conduct regular audits of the cash collected, distributed and returned, and may ask for evidence that participants attended a particular event.