

**Harvard Pilgrim Health Care, Inc.
Harvard Pilgrim Health Care Institute
Office of Sponsored Programs**

**Policy and Procedure
Research Participant Incentives**

. This policy applies to all Harvard Pilgrim Health Care, Inc. (HPHC) and Harvard Pilgrim Care Institute LLC(HPHCI), (collectively HPHC/I) personnel who are engaged in instruction, education and research.

POLICY

Researchers at HPHC/HPHCI frequently find it necessary to offer incentives in order to obtain sufficient research participant involvement. Research participant incentives must be approved by the HPHC Institutional Review Board (“IRB”) as part of the protocol.

These incentives may be in the form of cash, gift card, check or non-monetary items such as T-shirts, books, etc. and all payments are subject to tax laws. HPHC is required by IRS regulations to submit 1099 forms for all research participants paid \$600 or more per calendar year.

A research participant is a living individual who participates in a research study about whom an investigator conducting research obtains: 1) data through intervention or interaction with the individual or 2) identifiable private information. Research participants include but are not limited to individuals from the community or local schools; HPHC/HPHCI employees, students, or retirees; and non-resident aliens. Participant payments should be detailed in the sponsor-approved budget, if they are to be paid from sponsored accounts.

- Payments and non-monetary items of \$100 or more in value per subject is greatly discouraged. Check with your grants manager prior to purchase.
- Unspent or unused incentives may be used by another project, however, both projects must still be active and the proper cost transfer form must be completed to accomplish the transfer.
- Keep a dated, chronological and updated record of the original entry for each individual payment. Any method is acceptable as long as an audit trail is maintained. Examples include receipt forms or a cash journal/log with the amount of incentive received, and the participant’s initials. The Principal

Investigator (PI) must sign the log as further documentation that the payments were disbursed. An example log form may be found at: DPM Intranet Finance webpage. Reconcile and update payment incentive log.

- Lost or misplaced incentives must be reported to the Grants Manager.

PROCEDURES

The PI or Project Manager must adhere to the following procedures necessary for effective project cash, gift card, check or non-monetary incentive management.

- Secure a Purchase Order before obtaining the project cash, gift card, check or non-monetary incentives.
- Keep track of the disbursed project cash, gift card, check or non-monetary incentives and provide the record to the HPHC Accounts Payable office when requested;
- Ensure the safety and security of the project cash, gift card, check or non-monetary incentives and report all lost or misplaced incentives to the Grants Manager within two days of discovery or as soon as possible;
- Hold the project cash, gift card, check or non-monetary incentives separately from all other projects and do not commingle personal funds with the project cash incentives;
- Ensure that expenditures from the project cash, gift card, check or non-monetary incentives comply with all legal and regulatory requirements, and HPHC policies;
- Ensure that all unspent/unused incentives are either returned to the project from which they were charged WHILE the project is still active; and
- Cooperate promptly with the A-133 Auditors and Internal Auditing Division during periodic physical audits.

CASH PAYMENTS:

Complete the Wire Transfer form payable to Bank of America and send to Grants Manager for review and OSP Director approval.

Director, OSP will notify and work with HPHC Treasury to have money deposited.

Return all unused monies back to the Accounts Payable department for redeposit to project.

GIFT CARD and NON-MONETARY ITEMS:

Contact vendor for a quote for Gift Cards and complete the P.O. **Goods** Requisition form located at the DPM intranet Finance webpage. If the vendor will not accept a PO, check with Grants Manager as the DPM P Card may be available.

LOST OR MISPLACED INCENTIVES:

Contact the Grants Manager to report the lost or misplaced incentives. Discuss with the Director of Office of Sponsored Programs (OSP) the process to replace the lost or misplaced incentives and document the remedy. The Director of OSP will contact the Research Integrity & Compliance Officer to investigate, document the investigation and resolution, including reporting of this matter as a compliance incident and provision/completion of lost incentives.