



SAINT LOUIS
UNIVERSITY™

SLU Quick Reference – research participant payment method

As specified in the Policy, the participant payment mechanisms include:

- Gift cards,
- ClinCard,
- University payroll,
- eSeeDPV,

Benefits to the ClinCard payment mechanism:

- Approved payment can be immediately accessed by the Participant, to be used as a pre-loaded MasterCard.
- The University can streamline its processes in order to operate in compliance with Internal Revenue Service (IRS) reporting regulations.
- Increased security and decreased liability to both University community and Participants by limiting the use of cash and gift cards.

Please contact the Office of Sponsored Program Administration at slucard@slu.edu or call (314) 977-7742.

Determine the appropriate method for participant payment

- Participant payment amount
- University employment status
- Citizenship

The Research Team may use ClinCard regardless of the payment amount, except when the Research Participant is a Student Worker or Nonresident Alien.

- Gift Card:** A Participant payment amount of \$25 or less may be made by gift card as long as the aggregate does not exceed \$100 in a calendar year. Participants, who are also employees, are not eligible to receive their Participant payment by gift card. Payment by gift card will not require the University to collect the Participant's name, nine-digit social security number, mailing address, or other contact information.
- ClinCard:** A secure reloadable debit card will be used for all Participant payments greater than \$25, and when the aggregate amount of Participant payments exceeds \$100 in a calendar year (e.g., 5 payments of \$25 per payment). The ClinCard payment method will require the University to collect the Participant's name, nine-digit social security number, mailing address, email address and/or other contact information. A completed IRS Federal Form W-9, Request for Taxpayer Identification Number and Certification or approved intake form, will be submitted before a ClinCard will be issued. **ClinCards have usage fees, currently \$3.50 for card issuance and \$1 for each payment that is loaded onto the card.** These fees must be included in the project/proposal budget and/or within the Award paid for by the project sponsor or the Department or the PI. These fees are separate from the compensation being provided to the Participant for their participation.
- University's Payroll System:** In cases where the Participant is also an on-going recipient of any form of compensation through the University's Payroll System (e.g., full-time employee, graduate student, etc.) the Participant may receive their Participant payments through ClinCard or Payroll, *dependent upon the employee's preference.* **Student Workers, however, must receive their Participant Payments through**

Payroll. Regardless of payment method and payment amount, the University will withhold income taxes on Participant Payments in accordance with the IRS Federal Withholding Form W-4 (if paid by ClinCard, withholding will occur from a future paycheck).

- d) **Direct Payment to Nonresident Aliens:** Regardless of dollar amount, all nonresident aliens will receive their Participant payment through the eSeePay Direct Payment System due to the immigration and taxation documentation associated with payments to Nonresident Aliens as imposed by Homeland Security and the Internal Revenue Service.

PAYMENT ELIGIBILITY BY CATEGORY				
PARTICIPANT TYPE	Gift Card*	ClinCard	Payroll	eSeeDPV
Research Participant not employed by SLU in calendar year	✓	✓		
SLU Employees paid wages by SLU in calendar year <i>(Note that taxes will be withheld on the employee's W-2 regardless of payment type.)</i>		✓	✓	
Student Worker paid wages by SLU in calendar year			✓	
SLU Students not employed by SLU	✓	✓		
Nonresident Aliens				✓

Recording of Payments to Research Participants via ClinCard

- Expense allocation for compensating the **non-employee Research Participant** via ClinCard, including the **\$1.00 per transaction load fee**, will be recorded in **Account 741010 – Participant Payment**.
- **Expense allocation for the \$3.50 initial cost of the ClinCard will be recorded in Account 741010 – Participant Payment, Activity Code CLNCRD**
- Expense allocation for reimbursing the Participant for costs incurred (for example, Travel Costs) via ClinCard will be recorded in **Account 784517 – Participant Support**.
- If the Participant also receives any form of compensation through the University's payroll system during the same calendar year, with the single exception of student workers, the Research Team will need to account for the additional costs of the related Fringe Benefits and employer portion of FICA. The Participant payment amount, including the \$1.00 per transaction load fee, will be recorded as follows:
 - **Account 618000 – Participant Payment, Employee**
 - **Account 668000 – Participant Payment, Student**
 - **Account 688000 – Participant Payment, Resident**