

STANDARD ADMINISTRATIVE PROCEDURE

21.01.99.M0.03

Payment of Survey and Research Participants

Approved March 27, 2000

Revised January 12, 2009

Revised Oct 18, 2011

Next Scheduled Review: October 18, 2014

Standard Administrative Procedure Statement

This Standard Administrative Procedure addresses the processing requirements for payments made to individuals participating in surveys and research studies.

Official SAP/Responsibilities/Process

1. GENERAL

The Internal Revenue Service (IRS) requires Texas A&M University to report all cumulative payments of services of \$600 or more in a calendar year. All payments to employees of Texas A&M University System members will be reported to the IRS regardless of the amount. This includes payments to research and survey participants. Payments made to Foreign Nationals must follow [Standard Administrative Procedure 21.01.99.M0.01](#).

2. SINGLE PAYMENTS UP TO \$50

2.1 Any single payment of \$50 or less to research and survey participants will require:

2.1.1 Printed name of participant.

2.1.2 A signature from the participant acknowledging receipt of funds.

2.1.3 Date the funds were received by participant.

2.1.4 Dollar amount of funds received by participant.

2.2 In addition, the following information would be preferred, if available:

2.2.1 Universal Identification Number (UIN) (for student or employee) or Social Security Number of participant.

2.2.2 Mailing address of participant.

3. SINGLE PAYMENTS ABOVE \$50

3.1 Any single payment in excess of \$50 to research and survey participant, or any repetitive payments to research and survey participant for a single study that in total will exceed \$100 in any calendar year will require:

3.1.1 Printed name of participant.

3.1.2 A signature from the participant acknowledging receipt of funds.

3.1.3 Date the funds were received by participant.

3.1.4 Dollar amount of funds received by participant.

3.1.5 UIN (for student or employee) or Social Security Number of participant.

3.1.6 Mailing address of participant.

4. PAYMENTS IN ANY AMOUNTS TO EMPLOYEES of Texas A&M University System members

4.1 Any payment made to an employee of a Texas A&M University System member will require:

4.1.1 Printed name of participant.

4.1.2 A signature from the participant acknowledging receipt of funds.

4.1.3 Date the funds were received by participant.

4.1.4 Dollar amount of funds received by participant.

4.1.5 UIN of participant.

4.1.6 Mailing address of participant.

4.1.7 TAMUS member where employed.

4.2 Payment to individuals employed within the Texas A&M University System will have the payment amount added to their taxable wages and be subject to appropriate income tax and other withholdings.

5. MAILED SURVEYS

Mail is a common method used for researchers to handle surveys.

- 5.1 A listing of the mail survey participants and addresses with amounts paid is required to document use of the funds. The recipient's UIN or Social Security Number will be required if the payment to an individual is in excess of \$50 or cumulative payments in one calendar year exceed \$100.
- 5.2 It is acceptable for cash up to \$5 to be included in the mailed survey. A listing of the mail survey participants and addresses is required to document the use of the funds.

6. SURVEY CONFIDENTIALITY

Information concerning the result of the research or survey is confidential and should not be attached to any payment.

Any exception to this SAP must be approved in advance by the Associate Vice President and Controller.

Contact Office

Questions should be directed to Accounts Payable at (979) 845-8774 or ir@tamuds.tamu.edu.