

ORSP Guidance for Providing Research Incentive Payments

Revised: February 2022

Research Incentive Payments are optional for research projects (requires IRB approval) to motivate individuals participating as human subjects in research projects (requires IRB approval) to motivate their participation, therefore providing a direct benefit to the project. This is an optional PHWKRG DV 3, IV FDQ FKRRVH Q Research Participants. When providing research incentive payments, they are expected to collect all required documentation.

Incentive payments are not allowable as payments for the exchange of services (wages, salaries). Research Incentive Payments are also not

| Step | Responsible | Action |
|--------|------------------------|---|
| | | <ul style="list-style-type: none"> Non-CSU employees must also sign the <u>ORSP Research Incentive Payment Distribution Form</u> to confirm gift cards were distributed (unless report printout/copies of e-gift card emails are available). If over \$25, gift card recipients must also complete, sign and submit the <u>Acknowledgement of Receipt Form</u> and submit to the PI in exchange for the gift card. |
| Step 5 | Principal Investigator | <ul style="list-style-type: none"> Submit signed ORSP Research Incentive Payment Distribution Form (or report printout or copies of emails for e-gift cards) and Acknowledgement of Receipt Forms to ORSP as supporting documentation for 3 card charges, as appropriate. Submit Student Accounts Upload template to ORSP for any student participants 6 X E P L W K R V S L W D O L W \ I R U P Y L D \$ G R E It is expected that gift cards purchased shall be accounted for and fully-utilized. If additional gift cards remain, contact ORSP for the next steps. |
| Step 6 | ORSP | <ul style="list-style-type: none"> ORSP to S U R Y d r o s t o Accounting D V Q H a n d H G maintain copies on file. ORSP to submit Student Accounts Upload template to Student Finance Office for the current term of payment: Excel template should include the student name, net ID, dollar amount, and chartfield that will be charged. |

Taxability / IRS Reporting

Note that this payment may be subject to reporting. See additional information below regarding taxation and financial aid.

Financial Aid: For CSUEB students, any resource received during the school year (other than employment earnings), must be reported to the Financial Aid office to ensure compliance with

consult a tax professional who is proficient with taxation for assistance with their tax questions.

, W L V W K H U H F L S L H Q W ¶ The University's Payments to Non-Resident Aliens on W-2s, W-9s, and 1099-MISC are included as gross income under the Internal Revenue Service (IRS) Code. The University takes due diligence in its efforts to report any earnings deemed as taxable wage. For 1099-Misc reporting, payments of \$600 or more (within a calendar year) are reportable on form 1099-MISC. Note that reporting requirements and withholdings for non-resident aliens may be different than that of U.S. citizens and resident aliens.

For more information, visit IRS_General Instructions for Certain Information Returns at <https://www.irs.gov/pub/irs-pdf/i1099gi.pdf> or IRS Publication 970, Tax Benefits for Education at <https://www.irs.gov/pub/irs-pdf/p970.pdf>.