

**Overview:**

Depending on the nature of the project, researchers may sometimes pay study subjects with cash or cash equivalents such as gift cards. Payments to non-resident aliens (NRAs) or USF employees must be reported to Payroll.

- For more information on payments to NRA's you can email [UCO Payroll Processing@usf.edu](mailto:UCO_Payroll_Processing@usf.edu)
- For more information regarding Payments to Individuals, please refer to UCO's Tax Advisory Webpage: <http://usfweb2.usf.edu/uco/taxadvisory/> #10, Payments to Human Subjects, etc.

**Data Collection Procedure for Research Department:**

Regardless of dollar amount, when the payment is made to the individual, first determine the working relationship between that employee and the University.

This information should be completed and submitted as often as necessary, as some of these payments may be taxable. Payments made in one calendar year will be subject to tax in that same calendar year.

If the study subject is not a University employee, please follow the 1099 reporting procedures to report the payments to UCO Payment Services.

When completed, please submit via the HR Help Desk Ticket.

**Requesting Department**

Requestor:  Department:

Total Dollar Amount Paid in Cash or Gift Card to Employee:  Date Paid:

**Employee Information**

Employee Name:

Prepared by:  Date:

Approved by:  Date:

Approver's Signature: \_\_\_\_\_