Benefit Program Code Updates - December 2013

Summary of Changes

- RRR benefit program code no longer being used
  - The benefit program code for rehire retirees will be changed based on position, standard hours and benefits eligibility
  - Rehire retirees will still be identified by their retirement plan
- ATP & AT9 new benefit program codes added
  - Full-time (30 or more standard hours) Temp (including intermittent, but not TGP/TLP) positions will have a new benefit program ATP (12 month) or AT9 (9 month).
- MTP & MT9 new benefit program codes added
  - Part-time (28 or less standard hours) temp positions that were initially designated at 28 hours or less, but measure at 30 or more will be changed from TMP to MTP (12 month) or MT9 (9 month).
- GST benefit program code will only be used for Full-time (30 or more standard hours) TGP/TLP
  - Part-time (28 or less standard hours) TGP/TLP positions will be changed from GST to TMP

Full-time (30 or more cumulative standard hours)

(*To be revised 7/1/14 with approved FY15 rates)

9 month employees

<table>
<thead>
<tr>
<th>Benefit Program Code</th>
<th>Description</th>
<th>2013</th>
<th>2014*</th>
<th>2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td>9MO</td>
<td>Regular (FTE)</td>
<td>27.5%</td>
<td>27.5%</td>
<td>27.5%</td>
</tr>
<tr>
<td>AT9</td>
<td>Temp</td>
<td>NA</td>
<td>21.5%</td>
<td>27.5%</td>
</tr>
<tr>
<td>MT9</td>
<td>Temp Measured</td>
<td>NA</td>
<td>21.5%</td>
<td>27.5%</td>
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</table>

12 month employees

<table>
<thead>
<tr>
<th>Benefit Program Code</th>
<th>Description</th>
<th>2013</th>
<th>2014*</th>
<th>2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td>STA</td>
<td>Regular (FTE)</td>
<td>32%</td>
<td>32%</td>
<td>32%</td>
</tr>
<tr>
<td>GST</td>
<td>TGP/TLP</td>
<td>32%</td>
<td>32%</td>
<td>32%</td>
</tr>
<tr>
<td>FED</td>
<td>Federal</td>
<td>32%</td>
<td>32%</td>
<td>32%</td>
</tr>
<tr>
<td>ATP</td>
<td>Temp</td>
<td>NA</td>
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</tr>
<tr>
<td>MTP</td>
<td>Temp Measured</td>
<td>NA</td>
<td>21.5%</td>
<td>32%</td>
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</table>

Part-time (28 or less cumulative standard hours)

(*To be revised 7/1/14 with approved FY15 rates)

Student Workers

<table>
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<tr>
<th>Benefit Program Code</th>
<th>Description</th>
<th>2013</th>
<th>2014*</th>
<th>2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEL</td>
<td>Temporary</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
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<tr>
<td>GRD</td>
<td>Temporary</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
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</table>

Part-time regular (FTE) and temporary faculty and staff

<table>
<thead>
<tr>
<th>Benefit Program Code</th>
<th>Description</th>
<th>2013</th>
<th>2014*</th>
<th>2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td>TLR</td>
<td>Regular</td>
<td>21.5%</td>
<td>21.5%</td>
<td>21.5%</td>
</tr>
<tr>
<td>TMP</td>
<td>Temporary</td>
<td>21.5%</td>
<td>21.5%</td>
<td>21.5%</td>
</tr>
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<td></td>
<td>(includes TGP/TLP)</td>
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# SFS Revenue by Course Enrollment

<table>
<thead>
<tr>
<th>Level</th>
<th>Full/Part</th>
<th>Residency</th>
<th>Student College</th>
<th>Student Program</th>
<th>Bill Hour Per Course</th>
<th>CRN</th>
<th>Subject</th>
<th>Course Number</th>
<th>Section</th>
<th>Status</th>
<th>Part of Term</th>
<th>Instr Method</th>
<th>Course College</th>
<th>Department</th>
<th>Course Campus</th>
<th>Full/Part Academic Fee</th>
<th>Exemption</th>
<th>Recruiting Waiver</th>
<th>Debt Service Allocation</th>
<th>Net Tuition</th>
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<tbody>
<tr>
<td><strong>Undergraduate</strong></td>
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<td></td>
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</tr>
<tr>
<td>UG</td>
<td>P</td>
<td>O</td>
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<td>BA-ANTH-3</td>
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<td>BUS</td>
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<td>4</td>
<td>RW</td>
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<td>TR</td>
<td>3</td>
<td>1356</td>
<td>AAA</td>
<td>1,303.00</td>
<td>0.00</td>
<td>0.00</td>
<td>141.00</td>
<td>1,162.00</td>
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<td>BA-ARCH-2</td>
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<td>ARCH</td>
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<td>1</td>
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<td>I</td>
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<td>80654</td>
<td>PSYC</td>
<td>2010</td>
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<td>RW</td>
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<td>0.00</td>
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<tr>
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<td>1,984.00</td>
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<td>0.00</td>
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<td>523</td>
<td>AAA</td>
<td>3,448.00</td>
<td>2,679.00</td>
<td>0.00</td>
<td>13.00</td>
<td>174.46</td>
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<td>ENGL</td>
<td>8200</td>
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<td>RW</td>
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<td>TR</td>
<td>2</td>
<td>523</td>
<td>AAA</td>
<td>7,269.00</td>
<td>6,500.00</td>
<td>0.00</td>
<td>13.00</td>
<td>252.00</td>
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<tr>
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<td>8860</td>
<td>1</td>
<td>RW</td>
<td>1</td>
<td>TR</td>
<td>2</td>
<td>523</td>
<td>AAA</td>
<td>7,269.00</td>
<td>6,500.00</td>
<td>0.00</td>
<td>13.00</td>
<td>84.00</td>
</tr>
</tbody>
</table>

**Description**

- **Level**: Undergraduate, Graduate or Graduate Assistant
- **Full/Part**: Undergraduate 2-11 hours part time; 22 to 99 hours full time; Graduate 1-8 hours part time 9 to 99 hours full time
- **Residency**: O - Out of State; I - In State
- **Student College**: 1 - Agric, Forestry and Life Sci; 2 - Arts and Humanities; 3 - Business and Behavioral Sci; 4 - Engineering and Science; 5 - Health, Educ and Human Dev; 6 - Interdisciplinary
- **Student Program**: Represents the major the student is in
- **Bill Hour Per Course**: The number of credit hours for the course
- **CRN**: Course reference number
- **Subject**: Identifies the class
- **Course Number**: Identifies the course
- **Section**: Identifies the section
- **Status**: Enrollment status of the student as it relates to the course
- **Part of Term**: Identifies where within the term a class is beginning offered
- **Instr Method**: TR - Traditional On-Line
- **Course College**: Identifies the college where the course is taught
- **Department**: Identifies the department within the college
- **Course Campus**: the campus associated with the course
- **Full/Part Academic Fee**: Academic fee calculation based on bill hours
- **Exemptions**: Credits applied to a student's bill
- **Recruiting Waivers**: Credits applied to a student's bill
- **Debt Service**: A portion of the academic fee identified to pay down debt
- **Allocation**: Academic Fee less exemptions, recruiting waivers and debt service allocation
Procurement Services Information
CBOG December 12, 2013

This update is posted at: www.clemson.edu/cfo/procurement under the Announcements section on left hand side of screen.

Old Information:

1. **Ricoh Print Services – Print Shop:** As part of the contract for mail services on campus, and in conjunction with the Managed Print contract, Ricoh has opened an on campus print shop for all your digital printing needs. Since Clemson closed our on-campus print shop back in 2007, there has been a need to have printing expertise on campus and an option for low-cost, quick turnaround, high quality printing on campus. Effective immediately, Ricoh will fill this need. Ricoh has the contract for all digital printing and should be your first call. Ricoh also has the contract for stationery and business cards (replacing Ink4 on this contract). You can find more information about this contract/service here - http://www.clemson.edu/campus-life/campus-services/print-smart/documents/announcement093013.pdf

2. **Leased Computers – End of Lease:** For those areas that lease computers versus purchasing them, the State contract for leasing does not contain provisions for removing hard drives as required by University policy. As such, it is the responsibility of the leasing department to work with the State contract vendor (currently Ontario Investments) to modify the lease to allow Clemson to return the computers with hard drives removed at the end of the lease. If you have questions about hard drive removal requirements, you can contact the CCIT Office of Information Security & Privacy (OISP).

3. **New Vendor Registration Site:** Procurement has rolled out a new vendor registration website. After several years of feedback on the previous site/process, this new site incorporates many changes that aim to make the process easier on the user/vendor registering to do business with the University. In addition it addresses deficiencies in our previous process dealing with conflict of interest. Please check out the new site here - https://www.clemson.edu/finance/procurement/venreg/index.php . Be sure to update any instructions you provide to suppliers/individuals registering with Clemson accordingly.

New Information:

4. **New buyWays Interface Coming Soon:** And end of March 2014, buyWays will have a new look and feel. At that time, the new interface will be automatically updated in your User Profile. More than a look, the changes will provide customers with many new tools, features and capabilities. The new interface is a result of enduser feedback over the past 5-6 years to make buyWays more “user friendly.” Yes, it is a change, but it is definitely a change for the positive. New training guides, quick reference guides and other materials are being added to the Procurement training site and will be distributed to various listservs coming weeks. Before the change automatically takes place, users can choose to test drive the new interface. More details on how to change over and what it will look like can be found here – http://www.clemson.edu/finance/procurement/buyWays/bwdocs/buyWayphoenixnavguide.pdf .

5. **P-Card and Personal Charges:** We have been seeing more and more “accidental” personal charges made on p-cards when people are using p-cards for Paypal, Amazon, etc. Employees make a business purchase with a p-card and then later make a personal charge that inadvertently gets charged to the p-card in their profile. This creates a whole lot of work to get cleared up. Our suggestions: 1) Delete all P-Card numbers associated with your personal accounts from your existing profile; 2) NEVER include the P-Card number with your personal account profiles; 3) Sign in as a GUEST to complete your transaction (if applicable); 4) Establish a P-Card only account (Amazon) using the Clemson email address; 5) With PayPal – simply enter credit card information ad hoc.

While these charges are not fraudulent they clearly are “Unauthorized Procurements” and reflect lack of control in the use of specific p-cards. These charges are to be handled per the Unauthorized Procurement Policy. Users must have charge(s) reversed or credited to CU card. Cardholder will need to contact merchant and work out details. If credits are not posted, cardholder must repay CU. This step is to be noted in documentation sent to Procurement.
Incentive Gift Card (IGC) Process

Need for IGC Identified

Are IGCs needed > 30 days out?

Do you have access to GC punchout in buyWays?

Order required GC from punchout vendor

Are GC for Research Incentives or non-research?

Attach an approved Incentive Gift Card Statement of Responsibility

Complete GC order form in buyWays to request access to GC punchout

Attach approved Research Subject Incentive Request Form and Incentive Gift Card Statement of Responsibility

Complete the requisition approval in buyWays – PO placed with vendor

IGCs received and secured according to policy

IGCs disbursed according to policy

Within 15 days of disbursing IGCs, attach a completed IGC distribution log to the PO in buyWays as an Internal Attachment*

Within 30 days from receipt of IGCs from vendor, turn in any unused IGCs to Cash & Treasury
I. Overview

Incentive gift cards may be used as a tool to meet the business purposes of the University. Normally, incentive gift cards can be used to support research study participants and for awards or prizes to support student activities. As cash-equivalent instruments, incentive gift cards are governed by internal control requirements and may be subject to tax reporting. These requirements must be followed and communicated to those involved before purchase or distribution of any incentive gift cards. When incentive gift cards are distributed, they must be distributed in accordance with the guidelines set forth in this policy.

This policy applies to all University personnel and includes incentive gift cards funded by any source of funds where payments will be made by the University to include a grant or research contract, self-generated, or any other procurement exempt funds. Incentive gift cards are treated as cash and any misuse will be handled as misuse of University cash in accordance with policy. The portions of the policy related to tax reporting are also applicable to distributions of any gifts and awards of non-cash tangible items with a fair market value greater than $50, if funded by the University.

II. Policy

A. General

Incentive gift cards obtained and used for research incentives and awards must be purchased using Buyways. Personal reimbursements and direct purchases outside of the established Buyways process are not allowed. Incentives gift cards must only be requested when disbursement of such funds are expected to occur within thirty (30) days from the time the incentive gift cards are received. If the project or need to distribute continues beyond thirty (30) days, multiple incentive requests must be made in thirty (30) day increments to provide for a reasonable and timely accounting of the funds.

Unused incentives cannot be returned and cannot be used to pay research participants in subsequent, unrelated studies. On the thirty-first (31st) day after purchase, any unused incentive gift cards will be forfeited and turned into University Cash and Treasury.

B. Research Participants

It is common in certain types of research to provide an incentive to individuals participating in research studies. When participants are necessary for the success of the
research project, an incentive may be offered provided they are included as part of the grant proposal and Institutional Review Board (IRB) approval was obtained. These incentives, in the form of incentive gift cards, must be purchased according to procedures outlined by this policy. This policy is intended to provide guidance as to the appropriate acquisition and distribution of research subject incentives.

C. Non-Research Participants
It is also common, based on the specific mission and goals of specific areas of the University, to utilize incentives to encourage or award individuals for participating in certain events. These incentives, since not governed by grant proposals and the IRB, require a different level of approval. Further, these incentives, in the form of incentive gift cards, must be purchased according to procedures outlined by this policy. This policy is intended to provide guidance as to the appropriate acquisition and distribution of non-research subject incentives.

III. Allowable Uses and Limits

Incentive gift cards may only be distributed for the following purposes:

- Incentive for Research participants in studies approved by the University's Institutional Review Board (IRB)

- Prizes, recognition awards or tokens of appreciation for students

- Prizes, recognition awards for volunteers

- Incentive for employees participating as a volunteer in a research study or event unrelated to their job

Incentive gift cards cannot be used as a bonus, awards, honoraria, or other means of compensation to employees. Such payments must be processed through the payroll system. If there is any question about a particular situation, please consult with Human Resources.

Individual incentive gift cards should be valued at $50 or less unless a special exception is approved by University Cash and Treasury.

IV. Internal Controls

Incentive gift cards must be safeguarded at all times and accounted for as if they were cash. The Responsible Employee has primary responsibility for safekeeping, maintenance and proper usage of the incentive gift cards and for advising faculty, staff or students who handle the cards that they must follow this policy. For grants, the PI must
DRAFT

maintain all records regarding the Research participants. The following controls are required at a minimum:

A. Custody

The Responsible Employee holds custody over the cards and should always know where they are located. Custody may be transferred temporarily from the Responsible Employee to other departmental personnel for disbursement purposes, but the Responsible Employee still holds primary responsibility for the safekeeping of the cards.

B. Physical Access

Incentive gift cards must be secured at all times (e.g. in a locked box in a locked cabinet or drawer) with limited access. Incentive gift cards should not be taken home or off campus for safekeeping.

C. Tracking

Gift card disbursements must be documented on the appropriate distribution log, designed to uniquely identify each payment in order to document the use of the card for audit and tax purposes. Because of IRS requirements, a recipient cannot receive the incentive gift cards if he or she refuses to provide the requested information. If the Responsible Employee disburses the card without obtaining this information, he or she may be personally responsible for funding the gift card purchase. Due to the nature of the data collected on the Research Participant Incentive Distribution Log, the Log must be treated as confidential information.

D. Inventory

Departments holding more than one gift card must perform a physical inventory at least on a weekly basis, with the results reconciled to the current distribution log. The inventory should be performed by someone other than the Responsible Employee but in the presence of the Responsible Employee. Any discrepancies must be reported immediately to Cash and Treasury.

V. Tax Reporting

The giving of awards or incentive gift cards may create a tax liability for the recipient. For the purpose of this policy, the University considers incentive gift cards with a face value of $50 or less to be de minimis and no tax reporting will be required on the issuance of a single gift card. This does not release the issuing department from tracking and maintaining reports on the recipients of the cards. For University employees who receive incentive gift cards over $50 either on a single or cumulative basis during a single calendar year, the total value of the card(s) will be reported as income to the recipient. (note – this may not apply if the employee is participating in research dissimilar to their
normal job functions). For students, who receive incentive gift cards over $600 on a single or cumulative basis during a single calendar year, the total of the cards will be reported to the IRS via Form 1099. In any case, records of recipient information are necessary and required for expenditure justification.

VI. Lost Cards

The Responsible Employee will be held responsible for any incentive gift cards in their possession that are lost or misplaced. Any shortage must be reported immediately to Internal Audit.

Internal Audit may investigate the circumstances surrounding the loss. If the investigation findings demonstrate the Responsible Employee did not use adequate internal controls, as defined by this policy, he or she cannot be the Responsible Employee for any future gift card disbursements and may be asked to reimburse the shortfall with personal funds.

If the investigation indicates there might have been an intentional misappropriation of the incentive gift cards, Internal Audit will turn over to proper individuals to determine the next appropriate next steps. Consequences may include termination of employment and referral of the matter to a law enforcement agency.

VII. Definitions

A. Incentive Gift Card means a stored-value or similar instrument issued in lieu of cash or check. For purposes of this policy, “incentive gift card” includes gift certificates, cash cards, and online incentive gift cards (eCards).

B. Responsible Employee means the faculty or staff member in the department disbursing the incentive gift cards that is responsible for the documentation, internal control and other requirements of this policy. For sponsored projects, the Principal Investigator (PI) is the Responsible Employee and cannot delegate this role.

C. Research Participant means an individual with whom an investigator conducts research and obtains data through intervention or interaction with the individual.
A. GENERAL PROCEDURE

Any Responsible Employee or Researcher wishing to obtain an incentive gift cards must first request access to order incentive gift cards in buyWays by following instructions provided in buyWays. They can do so by clicking on the research incentive gift card order form in buyWays.

To demonstrate additional level of accountability, no more than a thirty (30) day gift card supply should be ordered. Advance planning by the responsible person is necessary to assure that all gift cards have been distributed to the recipients. Accountability for the the gift cards will be required by providing a list of recipients or research subjects within a 30 day period.

Unused incentives cannot be returned to the supplier and cannot be used to pay research participants in subsequent, unrelated studies. On the thirty-first (31st) day after purchase, any unused incentive gift cards will need to be forfeited and turned into University Cash and Treasury.

B. RESEARCH SUBJECT INCENTIVE PROCEDURE

Research Subject Incentive Request

Once granted access in buyWays, the researcher must include as an internal attachment to the buyWays requisition the approved Research Subject Incentive Request Form and Incentive Gift Card Statement of Responsibility (http://www.clemson.edu/cfo/cash-treasury/documents/Research-Subject-Incentive-Request-Form.pdf). An authorized approver must sign all forms submitted. Their signature indicates that the appropriate business officer is aware of the request and that documentation has been provided to them. All amounts received must be used for the purpose of providing an incentive to research subjects participating in an approved study and may not be used for any other purpose.

Research subject incentives in the form of incentive gift cards must be purchased through buyWays from the NGC Company-National Gift Card Company provided they are included as part of the grant proposal and IRB approval was obtained. The completed Incentive Gift Card Statement of Responsibility form and the IRB approval letter must be included as an internal attachment to the requisition in BuyWays. An authorized approver must sign all forms submitted. Their signature indicates that the appropriate business officer is aware of the request and that documentation has been provided to them. To allow time for shipping, incentive gift
cards should be ordered 3-4 business days before they are needed. The appropriate account code to use for research incentives on most sponsored research projects is 7032. In cases where projects have participant support costs (PARTSP) specifically budgeted for research participants, the account code is 7552. If you are unsure of which account code to use, please check with your college Post-Award contact.

Incentives must only be requested when disbursement of such funds is expected to be completed within thirty (30) days from the time the incentive gift cards are received. If the project continues beyond thirty (30) days, multiple incentive requests must be made to provide for a reasonable and timely accounting of the funds.

A Research Participant Incentive Distribution Log [http://media.clemson.edu/cfo/cts-manual/research-subject-incentive-log.xlsx](http://media.clemson.edu/cfo/cts-manual/research-subject-incentive-log.xlsx) must be maintained by the department for which the study was performed. A copy of the distribution log must also be attached to the requisition in BuyWays. When necessary, the log will maintain subject confidentiality by the use of identifiers. When no supporting documentation exists and the funds were not distributed to participants with a list, a memo of justification is required detailing why this documentation is not available and how the funds were spent. Failure to provide adequate documentation and adhere to this policy will jeopardize the researcher’s ability to use incentives in the future as part of their research projects.

**Incentive Restrictions**

Clemson University has established certain restrictions as to the use of research subject incentives.

1. Under no circumstances are incentives to be used for a purpose other than paying research subjects participating in an approved study outlined in the IRB approval letter.
2. An employee working for the same department that is conducting the research is not allowed to receive incentive gift cards for research incentive participation.
3. Incentive gift cards should be given as an incentive as opposed to other cash-like instruments.
4. Unused incentive gift cards cannot be used to pay research participants in subsequent, unrelated studies.
5. Incentive gift cards are not returnable to the supplier. All sales are final.
6. Incentive gift cards are not to be used to make routine purchases for business needs.

**Payment to Participants**

Researchers are required to keep a Research Subject Incentive Distribution Log for all amounts disbursed. This log will maintain subject confidentiality by the use of identifiers. This log should be included as an internal attachment to the original requisition in BuyWays. The Internal Revenue Service (IRS) requires Research Subject Incentives aggregating $600 or more paid to an individual during a calendar year to be reported on IRS Form 1099-MISC, Miscellaneous
Income. If this should occur an additional reporting requirement is necessary. The subject’s name, address, social security number, and payment amount must be sent to University Disbursements no later than January 15th of the subsequent calendar year. All personal identifying information should be kept secure and should not be emailed or sent via interoffice mail. (How do we send) email?

**Substantiation Process**

A copy of the Research Subject Incentive Distribution Log along with all supporting documents should be maintained by the department for which the study was performed. When no supporting documentation exists and the funds were not distributed to participants with a list, a memo of justification is required detailing why this documentation is not available and how the funds were spent. This memo must be included as an internal attachment to the original requisition in BuyWays or no later than January 15th if the study exceeds one calendar year. Failure to provide adequate documentation and adhere to this policy will jeopardize the researcher’s ability to use incentives in the future as part of their research projects.

**C. NON-RESEARCH SUBJECT INCENTIVE PROCEDURE**

**Non-Research Subject Incentive Request**

Once granted access in buyWays, they can order their incentive gift cards. Their buyWays requisition must include a completed Incentive gift card Statement of Responsibility form [provide link – attached separately for now until finalized and posted]. An authorized approver must sign all forms submitted. Their signature indicates that the appropriate business officer is aware of the request and that documentation has been provided to them. To allow time for shipping, incentive gift cards should be ordered 3-4 business days before they are needed. The appropriate account code to use non-research incentive gift cards is 7xxx.

Incentives must only be requested when disbursement of such funds is expected to completed within thirty (30) days from the time the incentive gift cards are received. If the project continues beyond thirty (30) days, multiple incentive requests must be made to provide for a reasonable and timely accounting of the funds.

A Non-Research Participant Incentive Distribution Log [provide link – attached separately for now until finalized and posted] along with all supporting documents must be maintained by the department that disbursed the incentive gift cards. A copy of the distribution log must also be attached to the requisition in no later than January 15th if the study exceeds one calendar year. When no supporting documentation exists and the funds were not distributed to participants with a list, a memo of justification is required detailing why this documentation is not available and how the funds were spent. Failure to provide adequate documentation and adhere to this policy will jeopardize the researcher’s ability to use incentives in the future as part of their research projects.
Incentive Restrictions

Clemson University has established certain restrictions as to the use of incentive gift cards.

1. Incentive gift cards should be given as an incentive as opposed to other cash-like
instruments.
2. Incentive gift cards must not be used in place of bonuses or awards for
employees.
3. Incentive gift cards are not returnable. All sales are final.
4. Incentive gift cards are not to be used to make routine purchases for business needs.

D. TAX REPORTING

In addition to annual W-2 reporting for all payments to employees in a given year, the Internal
Revenue Service (IRS) requires Research Subject Incentives aggregating $600 or more paid to
an individual during a calendar year to be reported on IRS Form 1099-MISC, Miscellaneous
Income. If this should occur, an additional reporting requirement is necessary. The subject’s
name, address, social security number, date of payment, and payment amount must be sent to
University Disbursements, ASB, 108 Perimeter Rd. in University Disbursements no later than
January 15th of the subsequent calendar year. All personal identifying information should be kept
secure and should not be emailed or sent via interoffice mail.

The IRS considers incentive gift cards to be tax reportable as compensation when issued or
awarded to the recipient, regardless of value. Gifts (regardless of the source of funds) to
employees must be taxed as ordinary income to the employee. Gifts, rewards, and gestures of
appreciation cannot be provided to employees as disguised compensation. The value of the
incentive gift cards (or reportable non-cash tangible gifts) will be included on an employee’s
annual W-2 in taxable income. The employee’s earnings will be reduced by FICA and Medicare
taxes, as applicable, at the next pay period after the gift earnings are applied.

For non-employees, the University will file a Form 1099-MISC to report the awards when the
value of total payments is are more than the designated 1099-MISC threshold in a calendar year.

It is the Responsible Employee’s duty to make the employee aware of the tax implications of the
gift.