



# Paid Participant Payment Policy

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## 1. Introduction

The University of Lincoln recognises that while undertaking research, participants may be required to take part in research procedures (which may include interview, focus group, observation or physical activity).

Individuals who are already engaged with the University under a different type of contract, may be engaged as a participant, providing their participation in the research is not as part of their normal employment duties. The time spent must be on their own time and not during their normal working hours.

Participants can be paid a small amount of out of pocket expenses as compensation for their time and inconvenience.

## 2. Tax consequences for the University

In the circumstances above, HM Revenue and Customs (HMRC) agrees that the amounts paid to those concerned are unlikely to fall within the definition of “earnings” for PAYE or NI purposes. Providing no employment relationship exists and the individuals is not undertaking “work” and is participating under their own obligation,



Paid

Please also ensure the research lead / designated nominee ensures the participants name is recorded on Appendix 2 of who has received a voucher and to what value. If you have any queries, please contact the Payroll Services Team for more information on HMRC reporting.

## 7. Compliance

Please review the research privacy notice available on the [Research Privacy Notice – Ethics, Governance & Regulatory Compliance \(lincoln.ac.uk\)](#) before engaging any Research participants to your study. If you have any queries regarding compliance, please email [compliance@lincoln.ac.uk](mailto:compliance@lincoln.ac.uk)

## 7. Appendix 1

University of Lincoln Participant Payment Request Form

This form is to be used to detail the following information:

Name of University staff member leading on study
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## 8. Appendix 2

### University of Lincoln Participant Payment Reconciliation Form

One form per participant due to GDPR and data collection.

Name of study	
Project code and account code	
Name of individual leading on study	

Name and Address of Participant	Signed	Date money received	Amount £
Total Cash received	£		
Total Cash spent as above	£		
Difference	£		
Reason for Difference			

Once completed, please forward this document to the Payroll Services team at [payrollservices@lincoln.ac.uk](mailto:payrollservices@lincoln.ac.uk).



