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<th>Method of Payment</th>
<th>Policy Notes</th>
<th>Forms &amp; Documentation Needed</th>
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| Custodian Funds/Cash Advance | • Researcher pays participants directly by cash or gift card (anything other than a check), using Custodian Funds  
• Cash Advance is for 3 months or less. If payments are required for a longer period, another Cash Advance may be set up for another 3 month period.  
• $249 or less - de minimis payment per participant  
• Funds can be used to purchase gift cards in lieu of cash ($249 or less)  
• If 133 or 144 funds are used to purchase gift cards, e-mail approval from RSP is required and must be attached to the Custodian Fund Request Form.  
• Encouraged, but not required, to obtain a Taxpayer ID Number (TIN) from each participant, to the extent that collection of this information is consistent with the confidentiality protections provided to the participant by the IRB.  
• If aware that the research participant will be getting multiple payments of under $250 that will cause them to exceed the IRS limit of $600, then the researcher must obtain a TIN and a W-9 from the participant. | • Documentation of IRB approval or exemption, which includes: IRB approval #, research study title, time period, and description.  
• Funding to charge  
• Amount of Cash Advance  
Provide the following signed forms to SoHE Business Office:  
• Custodian Fund Request Form  
• Custodian Fund Agreement Form  
• Custodian Fund Budget Form  
Return the below log (completed by Custodian & participants) to SoHE Business Office after all payments have been made:  
• Research Participant Log (or an equivalent log or slip containing the same information) | • A check will be sent direct to the address indicated on the Custodian Fund Request form, no sooner than 10 business days before the beginning date of the Custodian Fund Request.  
• Keep in mind it takes 7-15 business days before issuing a check, after leaving SoHE Business Office. |
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| Custodian Funds/Cash Advance (cont.)                | • U.S. Persons Only (Citizens, Permanent Residents-Both Employees and Non-Employees). UW employees are treated the same as non-UW employees.  
• If Non-Resident Alien (NRA’s), then must be processed via Payment to Individual Report (PIR), regardless of the amount (i.e., international students who are not U.S. citizens)  
• The Custodian/PI is personally responsible for determining the amount of the Cash Advance and complying with Taxation and Identification Requirements.                                                                 |                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                              |
| Payment to Individual Report (PIR)                 | • All payments of $250 or more must be processed via a PIR  
• Only for 3 months or less  
• A check is issued directly to the research participant  
• A **W-9** form (including Taxpayer ID Number - TIN), is required for all U.S. Persons when using this payment method  
• All payments to Non-Resident Aliens (NRA’s) must be processed through a Payment to Individual Report (PIR) regardless of the dollar amount  
• For Non-Resident Aliens (NRA’s), see the Non-Payroll Payments Flowchart for the required tax documentation under Policy 601: Tax Compliance  
Provide the following to SoHE Business Office:  
• Name (Last, First, Initial) – no nicknames  
• **W-9** form (Required - completed by the participant)  
• Funding to charge  
• Address where the check should be mailed (if different than address listed on the participant’s W-9)  
• Is the individual an employee of the University?  
• Date(s) of service  
• Purpose of payment – Description of services rendered  
• Amount to pay  
• IRB approval #, research study title, time period, and description. | 14-19 business days before issuing a check, after leaving SoHE Business Office                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                              |
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| Gift Cards        | • Can be purchased via P-Card or in lieu of cash with Cash Advance/Custodian Funds  
  • Gift Card increments may only be $25 or less when purchased via P-Card (for gift cards of $26 - $249, follow Cash Advance/Custodian Funds process)  
  • Cannot be awarded to UW employees  
  • Cannot be awarded to Non-Resident Aliens (NRA’s), regardless of the dollar amount (i.e., international students who are not U.S. citizens)  
  • Only for 3 months or less. If payments are required for a longer period, forms should be completed again and another purchase may then be made for another 3 month period.  
  • If 133 or 144 funds are used to purchase gift cards, e-mail approval from RSP is required and must be attached to the Custodian Fund Request Form.  
  • Any gift cards purchased that are not used become the property of the Custodian/PI, who must then reimburse the UW for the cost of the unused gift cards.  | • Number of gift cards to be ordered, and in what dollar increment  
• Documentation of IRB approval or exemption, which includes: IRB approval #, research study title, time period, and description.  
• Funding to charge  

Provide the following signed forms to the SoHE Business Office for approval prior to purchase:  
• Custodian Fund Request Form  
• Custodian Fund Agreement Form  
• Custodian Fund Budget Form  
• Gift Card Approval Form  

Return the below log (completed by Custodian & participants) to SoHE Business Office after all payments have been made:  
• Gift Card Recipient Log  
• Forms are attached to P-Card Log of the Purchaser (if purchased via P-Card)  | Varies, depending on vendor |

If you have a question on an item not listed above, please refer to [http://www.bussvc.wisc.edu/acct/policy/ppindex.html](http://www.bussvc.wisc.edu/acct/policy/ppindex.html) or contact the SoHE Business Office.