The informed consent document must tell participants, **in wording that is appropriate for your study population**, what they need to do to get the incentive, such as complete the survey, pass attention checks, participate in a focus group/interview, etc. If personal information is collected for the purposes of distributing the research incentive, inform the participant what is collected and how the information is used. Additionally, all consent forms must include IRS tax language.

For any studies that use University funds, information must be collected for audit purposes and depends on the amount of incentive provided. For studies offering $25 or less a Research Incentive Receipt Log (RIRL) must be kept by the PI. For studies offering amounts greater than $25, participants must complete a Participant Receipt Form (PRF). The PRF for amounts of $25.01-$99.99 asks for name, ULID or address, and the PRF for amounts of $100 and up asks for name, address, ULID or Social Security Number, US citizen, resident alien, or non-resident alien. For any studies that use non-University funds, it is still necessary to keep some type of documentation on distributed research incentives as part of your study records, even though that documentation will not be shared with the Research Incentive Coordinator.

Refer to the table below for **examples** of incentive language. Again, the information should be in wording that is appropriate for your study population. If you have any questions, contact IRB@ilstu.edu or the Research Incentive Coordinator (RIC) at ResearchIncentive@ilstu.edu or (309) 438-2596.

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| **Source of Funds** | **Incentive Amount** | **Gift card form** | **Example Language** | **Required Documentation** |
| Non-University (personal, third party) | Any amount | e-gift card/electronic distribution | In order to receive compensation, at the end of the survey you will be taken to a separate page to enter your email address. This information will be kept entirely separate from the survey and your responses. Once the compensation is distributed, we will delete your contact information. | [Research Incentive Receipt Log](https://research.illinoisstate.edu/downloads/rirl-confidential.pdf) (RIRL)\*\*Note that this does not need to be shared with the RIC.Documentation must be maintained for three years after study closure. |
| Physical gift card/distribution | The researcher will keep a log including (Identify what is collected) of who has received compensation. This information will be kept entirely separate from the research data and will be securely stored by the researcher for audit purposes only. |
| University funds (external and internal grants, general revenue, agency, custodial, foundation) | $25 and under | e-gift card/electronic distribution | In order to receive compensation, the researcher will request your email address. An online program called TruCentive will be used to send the e-card. It will store your email address; however, no research data will be stored in TruCentive. Your email address will be seen by the Research Incentive Coordinator for accounting purposes. | Documentation is handled through TruCentive. A reconciliation form is not needed.Documentation must be maintained for three years after study closure. |
| Physical gift card/distribution | The researcher will keep a log including (Identify what is collected) of who has received compensation. This information will be kept entirely separate from the research data and will be securely stored by the researcher for audit purposes only. | [Research Incentive Receipt Log](https://research.illinoisstate.edu/downloads/rirl-confidential.pdf) (RIRL)\*\*Reconciliation Form (provided by the RIC)\*\*\*\*Note that these must be shared with the RIC.Documentation must be maintained for three years after study closure. |
| $25.01 and up | e-gift card/electronic distribution | In order to receive compensation, the researcher will request your email address. An online program called TruCentive will be used to send the e-card. It will store your email address; however, no research data will be stored in TruCentive. Your email address will be seen by the Research Incentive Coordinator (RIC) for accounting purposes. Also, you will be asked complete a Participant Receipt Form (PRF) which will be seen by the RIC for accounting purposes. The PRF asks for [refer to the information in the Required Documentation column to the right to fill in details]. No research data will be associated with these forms. **You may participate in this study without compensation if you do not wish to complete this form.** | Participant Receipt Form (PRF)\*\*\** The PRF for amounts of $25.01 - $99.99 asks for name and ULID or address.
* The PRF for amounts of $100 and up asks for name, address, either a ULID, SSN, or TIN, and US citizen/resident alien/or non-resident alien status.

A Reconciliation form is not needed since that will be documented through TruCentive.\*\*\*Note that this must be shared with the RIC.Documentation must be maintained for three years after study closure. |
| Physical gift card/distribution | In order to receive compensation, you will be asked to complete a Participant Receipt Form which will be seen by the Research Incentive Coordinator for accounting purposes. The PRF asks for [refer to the information in the Required Documentation column to the right to fill in details]. No research data will be associated with these forms. **You may participate in this study without compensation if you do not wish to complete this form.** | Participant Receipt Form (PRF)\*\*\*\** The PRF for amounts of $25.01 - $99.99 asks for name and ULID or address.
* The PRF for amounts of $100 and up asks for name, address, either a ULID, SSN, or TIN, and US citizen/resident alien/or non-resident alien status.

Reconciliation Form (provided by the RIC)\*\*\*\*\*\*\*\*Note that these must be shared with the RIC.Documentation must be maintained for three years after study closure. |
| IRS tax language for **all** studies, regardless of funding source | The IRS may consider these payments to be taxable compensation. Participants may wish to consult their tax advisor for advice. Any participant has the opportunity to participate in the study without accepting the research incentive. |  |