

**Compensation of research volunteers, lay/PPIE contributors and volunteer participants in clinical trials**

**Background**

QMUL recognises and values the contribution of research volunteers and patient and public involvement advisors in the development and delivery of our research. The University would like to ensure that this contribution is adequately valued and that lay advisors receive financial compensation for their time spent on research projects.

In line with HMRC guidance on research volunteers, lay participants and volunteer participants in clinical trials (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim71105>), such compensation does not constitute an employment relationship, and PAYE or National Insurance contributions (NIC) may therefore not be appropriate.

It must be noted that payment for research volunteers may still give rise to tax liabilities, which individuals would need to notify to HMRC through self-assessment, and which may also affect individuals’ entitlement to benefits. However, it is recognised that smaller payments will not exceed reasonable expenses and would therefore not be liable for tax or NIC.

Therefore, QMUL offers the option for such compensations to be processed as direct BACS transfer instead of through payroll. However, payment through payroll remains an option and is recommended to ensure any applicable tax and NI contributions are made at source.

**QMUL responsibilities**

The responsible manager at QMUL will ensure individuals paid in this way receive a copy of this document ahead of any payments. Where paid involvement is agreed, a description of the role and type of payment is shared with the payee by the appointing manager, preferably in writing.

**NOTE: QMUL will provide accurate information about rewards and recognitions made if asked to do so by the DWP and/or HMRC.**

**Payee responsibilities**

If you are in receipt of state benefits, such as income support, **it is your responsibility to inform the benefit agency of any earnings which may affect your benefits. It is also your responsibility to ensure that the payments are declared to HMRC and, if necessary, tax and NI is paid.** If you are receiving benefits, it is recommended that you discuss this with the University, so that if necessary the terms of your involvement can be modified to prevent any unnecessary anxiety or loss of benefits.

Note that it is not possible to accept payment and arrange for this to be donated to a charity. The benefit agency will still treat the amount as if a payment has been made to you, and this can affect your benefits. However, where an individual is part of a user, carer or community group, the reward may be made to the group rather than the individual.

**Expenses**

In addition to payment for participation, this payment process can also be used to reimburse reasonable expenses in line with the QMUL expense policy. This may include travel, subsistence or childcare, depending on individual circumstances and by prior arrangement. Reimbursement will be made only after receipts have been produced.

**Payment process**

To enable BACS payment for the first time, payees will need to complete the BACS form. Once this is set up, for each session payees will need to complete the Payment Request Form below and have it signed off by the relevant manager.

**BACS form**

To: Queen Mary University of London

FROM:

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postcode: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Dear Sir/madam,

**Re: Payment for research volunteers, lay participants and volunteer participants in clinical trials**

Please arrange for all future payments to me as part of my lay or volunteering role to be made directly to my bank account as per the following details:

Name of Bank: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Account Number: \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_

Sort Code: \_\_ \_\_ -- \_\_ \_\_ -- \_\_ \_\_

Account holder name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I understand that **it is my sole responsibility to inform HMRC and any benefit agencies of any money that I receive** as part of my role as a research volunteer, lay or volunteer participant.

Kind regards,

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*OFFICE USE*

Authorised: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

REQUEST FOR PAYMENT FOR RESEARCH VOLUNTEERS

Only to be used in conjunction with the provisions for compensation of research volunteers, lay participants and volunteer participants in clinical trials.

Claimant name (Print): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Home address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postcode: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Meeting/activity: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| EXPENSE | OFFICE USE | | | | | | | | | | | | | AMOUNT (£) |
| ACCOUNT CODE | | | |  | BUDGET CODE | | | | | | | |
| Fee for participation |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail fare |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bus fare |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxi fare |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \_\_\_\_ miles at 45p per mile |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Subsistence |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other necessary out-of-pocket expenses (specify): |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | | | | | | | | **TOTAL CLAIMED** | | | | |  |

|  |  |
| --- | --- |
| DECLARATION | The above is a true record of my fee entitlement and expense for participation as a research volunteer or lay advisor. I understand that accepting the payment of a fee may affect my benefits and/or income tax status. **I am fully aware that it is my sole responsibility to inform the HMRC or any benefit agency of any money received from QMUL.** |
| Claimant’s Signature |  |

AUTHORISED BY

Department: Name: Date: Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Financial Regulations Article 3.6 (Issued 3rd July 2000)**

**3.6.6 Claims**

i) All claims for reimbursement of the costs of using a private car, miscellaneous travel, subsistence and miscellaneous expenses are to comply with College accounting regulations and can be found in the College’s Travel and Subsistence Policy Document.

ii) Mileage rates and per diem allowances are approved and published by the Director of Finance.

iii) All claims for reimbursement are to be made using the approved College claim form.

iv) Only expenses wholly and necessarily incurred in the course of College business will be reimbursed.

v) Claims may not bde paid unless supported by adequate proof of expenditure.

vi) Claims must be submitted promptly. No claim that is more than six months old will be paid.

Authorisation of a claim shall be taken to mean that the journey was authorised, the expenses were necessarily and properly incurred and that the allowances are properly payable by the college.

**UNDER NO CIRCUMSTANCES SHOULD THE CLAIMANT BE THE SIGNATORY**