

VISA PARTICIPANT INCENTIVE DEBIT CARD USER APPLICATION

Action Requested: ___ New ___ Change Card User ___ Terminate ___ Transfer

Card User Information (to be completed by applicant)

First Name	Middle Initial	Last Name
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Department Name

Account Number	Job Title
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E-mail Address	Campus Phone Number
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Campus Location (Room Number and Building)

Signature of Accountable Person	Printed Name of Accountable Person
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Date: _____

Dean/Director/VP/AED/Budget Manager Approval Signature	Printed Name
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Date: _____

Research subject incentives are a form of compensation. The department must be reasonably assured that the research subject is not a nonresident alien; or a U.S. Citizen, Permanent Resident, or Resident Alien who will receive compensation valued at \$600.00 or more during a calendar year from all independent contractor activities resulting in payment from UAB. If an individual is a nonresident alien or receives \$600.00 or more from UAB during a calendar year, UAB will be required to file IRS form 1042-S or 1099, respectively.

By signing, I certify that I and my staff shall comply with the terms and conditions of this Agreement and with all of the provisions of the University Expenditure Guidelines, which are incorporated herein by reference. I/we have read, understand, and become familiar with all of its terms and provisions. I/we shall protect and properly use Cards solely and exclusively for authorized University business purposes in accordance with the University policies, and the laws of the State of Alabama.

I/we agree that we cannot, and promise that we shall not, use cards for personal purposes whatsoever for myself or any other person.

VISA CARD GUIDELINES

Card Users must:

Ensure the card is used as an incentive for research subjects only.

Card Limit:

No incentive card can have a value greater than \$50.00 without prior written approval from the Controller.

Guidelines:

Research subjects are considered independent contractors. When incentives are used to pay research subjects such as checks, cash, or non-cash incentives (merchandise, gift certificates/cards, Visa participant incentive debit cards, etc.), the department must maintain records to adequately account for the distribution of the incentives. The following guidelines must be followed to adequately account for incentives provided to research subjects.

1. Research subject incentives are a form of compensation. The department must be reasonably assured that the research subject is not a nonresident alien; or a U.S. Citizen, Permanent Resident, or Resident Alien who will receive compensation valued at \$600.00 or more during a calendar year from all independent contractor activities resulting in payment from UAB. If an individual is a nonresident alien or receives \$600.00 or more from UAB during a calendar year, UAB will be required to file IRS form 1042-S or 1099, respectively.
2. Multiple incentive cards cannot be disbursed to the same study participant on the same visit.
3. If it is likely that UAB will be required to file IRS form 1099 or 1042-S, the individual should not be given a check or cash from a petty cash fund, a gift certificate/card or other non-cash incentives. The department must issue payment in the form of a check produced through the UAB Accounts Payable Department, or UAB Payroll Services if the individual is a nonresident alien. The individual's federal tax identification number must be used (i.e. social security number or individual taxpayer identification number). IRS Form W-9 will be required.
4. The department must maintain records that substantiate the amount or value, date, place, and business purpose of each incentive payment or distribution. The business purpose would generally be the specific grant/study in which the individual is participating. Such records should include the name, address, and the federal tax identification number (SSN or ITIN) of the research subject receiving the incentives.
5. The records must be made available immediately when requested by State Examiners, other external or internal auditors, or UAB Financial Affairs. All records must be

retained for a period of five years from the date of submission of the final expenditure report, or for awards that are renewed quarterly or annually, from the date of the submissions of the quarterly or annual financial reports, as authorized by the awarding agency. If any litigation, claim, or audit is started before the expiration of the 5 year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

6. The Department must designate an accountable person below that is responsible for the incentives. The incentives must be maintained and safeguarded by the department and the accountable person in a manner that protects against inappropriate and unauthorized use or distribution.
7. The department must establish and maintain reconciliation procedures so that at any given time, the department's payment and distribution records reconcile exactly to the Visa participant incentive debit cards on hand.
8. The department must report to UAB Financial Affairs any incentives that remain at the end of the project and obtain written authorization from Accounting regarding the appropriate disposition of such incentives.

Card Eligibility:

Responsible individual must be employed by UAB.

Responsible individual must have approval from his/her Department Head, Dean, VP or AED or area Budget Manager.

Requesting department must be involved in active research requiring study participants.

Applying for Cards:

The Dean's Office, Departmental Head, Vice President, Associate Executive Director, or Area Budget Manager will decide who is eligible to use Visa Participant Incentive Debit Cards.

The Dean, Director, Vice President, Associate Executive Director or Budget Manager must sign an authorization form for each user.

A valid UAB ID must be worn by the individual authorized to pick up cards.

An approved card authorization form must accompany a user each time cards are requested.

Card Termination:

The Controller will notify the appropriate Dean, Director, Vice President, Associate Executive Director or Business Manager of any misuse that may require disciplinary action in accordance with University Policies and Procedures. An example of such misuse follows:

The card is used for personal or unauthorized purposes.

Card Pick Up:

The requesting department must complete a Visa Participant Incentive Debit Card Approval Form and deliver to the appropriate accounting department (General Accounting or Grants & Contracts Accounting).

The department requesting the cards must obtain approval from Grants & Contracts Accounting for grant or General Accounting for non-grant related activity before any distribution of cards takes place. Grants & Contracts Accounting will book the entry to the grant. General Accounting will book the entry to a non-grant general ledger account.

The Treasury representative will transport a copy of the form to A/P to obtain the cards after obtaining Grants & Contracts Accounting's or General Accounting's approval. The copy must have an ORIGINAL SIGNATURE AND/OR STAMP from Grants & Contracts Accounting or General Accounting before cards are distributed. Cards will be delivered to General Accounting by the Treasury representative for pick up by the study representative.

Violations:

Personal use of cards.

Staff or departmental use of cards.

Any other use.

Disciplinary Action:

Immediate cancellation of Visa card privileges and potential disciplinary action including, but not limited to, repayment of improperly spent funds and termination.

A written explanation is required from the Dean, Director, Vice President, AED or Budget Manager including a statement of disciplinary action taken.