

CASE WESTERN RESERVE UNIVERSITY RESEARCH PARTICIPANT PAYMENT GUIDANCE

PURPOSE

This document aims to inform the campus community of the approved methods available to compensate research participants on projects conducted by CWRU, and to assist them in choosing the payment method that is most appropriate for their particular study. Furthermore, this document provides guidelines and procedures regarding utilization of the various payment methods: gift cards, petty cash, payment requests, Vincent Pay reloadable debit cards, and contactless payment apps, to ensure compliance with the University's tax withholding and reporting obligations, funding agency guidelines, and the approved IRB protocol.

BACKGROUND

Each of the approved payment methods has both benefits and drawbacks. The chart below contains a list of payment methods, the type of participant, and scenarios where the method would be most appropriate to use. The information regarding each payment method's procedure is also included to inform you of the approved practices for use and help you assess the most suitable payment method. Appendix A assesses each payment method, including information oversight, benefits, drawbacks, risks, and cost evaluation.

Before engaging in any financial activities, it is the responsibility of the employee to make sure that the intended transaction is consistent with all federal, state, sponsor, and university laws, policies, and guidelines. Furthermore, the below methods are applicable only for study participants, and should *not* be used for employee compensation or recognition. If there are any questions regarding the appropriateness or allocability of a transaction, the employee should contact their finance administrator for further guidance.

Per the Internal Revenue Service (the IRS), cash and cash equivalents, such as gift cards, have a readily ascertainable value. They are taxable income regardless of the face amount. For employees, all gift cards (and any gifts) are considered compensation and are subject to federal, state, and employment tax withholding and reporting on Form W-2 via completion and submission of this [form](#) via payroll@case.edu. There is no minimum dollar amount for this rule.

For non-employees, the value of all gifts and gift cards/debit cards in an aggregate amount of \$600 or more across campus, per calendar year must be reported to the IRS on Form 1099-MISC as other compensation. Therefore, it is necessary to collect the payee's unique taxpayer ID (SSN) in order to report cumulative payments in excess of \$600 per calendar year. Finally, gift cards/debit cards given to nonresident aliens are subject to federal tax withholding.

All IRB submissions and consent forms shall include language to address the collection of this data.

Departments purchasing and distributing gift cards are responsible for compliance with IRS regulations and university policies. The purpose of these procedures is to set forth the

requirements for use, approval, purchase, accounting, tax reporting, and safeguarding of gift cards. Please keep in mind that unused gift cards cannot be returned.

Internal Participant: Any person on payroll, and/or students with an active status.

External Participant: Persons not on CWRU payroll nor active students.

Type of Payment Method	Type of Participant	Recommended Usage
Gift Card- Physical Card	External and Internal	Known finite group of participants, One to two payments, when anonymity is required, when interaction is face to face and payment is expected at time of participation
Gift- Electronic	External and Internal	Known finite group of participants, One to two payments per participant, when group of participants have access to email, cell phone and or computer, all types of interaction
Petty Cash	External	Last resort -Only recommended when no other method will work
Payment Requests	External Volunteers	Recommended when payment to volunteer is a one time payment of \$250 or more, when you know that the volunteer will be paid more than \$599 for participation per year in multiple payments
Venmo/PayPal or other Cash Apps.	External Volunteers	Only to be used in specific situations that are approved by Research Administration and Procurement
Vincent Payment	External	One time or multiple payments, all types of interactions

PROCEDURE OF EACH PAYMENT METHOD

Your chosen method of payment should be reflected in your approved IRB protocol and consent form.

1. VINCENT PAYMENT SOLUTIONS

Vincent Pay is a reloadable debit card that can be funded for payments to research study participants. It can be administered in the department where the study or project resides with an initial set up from Procurement and Accounts Payable. This sustainable payment option reduces overall processing time and costs associated with making repetitive small-dollar payments. It is an excellent alternative to providing study participants with gift cards as it allows for re-loading and re-use by the recipient.

Links & Guides:

[Vincent Pay Login \(CWRU SSO\)](#)

- **PROCESS AND APPROVALS**

Please contact your department administrator to see if it would be a good fit for your study, and then reach out to Procurement at Vincentpay@case.edu to begin the setup process. The procurement team will work with you and your respective school/department to set up Vincent Pay for your project(s).

Quick Start Guides

[Vincent Quick Start - Bulk Payee Upload R2.1](#)

[Vincent Quick Start - Creating a Group R2.1](#)

[Vincent Quick Start - Creating a Payee R2.1](#)

[Vincent Quick Start - Creating a Payer R2.1](#)

[Vincent Quick Start - Making a Payment R2.1](#)

2. GIFT CARD - PHYSICAL CARD

● PROCESS AND APPROVALS

You must order gift cards using SmartCART ([SmartCART User Manual](#)) in PeopleSoft Requisitions under the vendor National Gift Card. You cannot purchase gift cards on a Payment Request, a PCard, DCard, or be reimbursed on a T&E expense report for purchasing them out of pocket. Faculty and staff should buy gift cards based on participant enrollment plans from the research strategy study timeline. Physical gift cards have a 5-7 business day delivery time after the purchase order is issued. Please plan orders accordingly for your enrollment plans. Unused gift cards cannot be returned. Please reach out to buying@case.edu if you are interested in procuring gift cards that are not within the National Gift Card punch out catalog.

All gift card orders require you to provide the following information in the requisition approval justifications section in PeopleSoft Financials. Please use this [form](#) for all gift card orders.

- Requestor Name, Department, Speedtype, Project Name, Project Description
- How are the gift cards used to meet project aims?
- How are the gift cards secured? Where will they be stored (room and location)? Who will have access to the gift cards (provide a list)?
- How are the gift cards documented/logged for participants' receipt? Where is this document stored?

As gift cards cannot be returned or refunded, please consider these best practices:

- Estimate the total number of cards needed for a project and purchase no more than 25% at one time.
- If the gift card order's total value is greater than \$2,500, the gift cards' quantity should be restricted by the following formula:

The number of cards allowed per order = total number of participants receiving payment divided by the number of months of the enrollment period. If the length of the enrollment period is less than one month, use one month to calculate.

● ACCOUNTING AND TAX REPORTING

Please record gift card expenses according to their intended use/purpose. Frequently used Account ChartField values are:

533770 – Study Participants

External participants will receive a 1099 on a calendar basis. Internal participants will see the payment on their pay stub under the description of "Txbl Pymnt."

- **SAFEGUARDING**

Internal controls over gift cards are required at all times. Each department should have written procedures in place that provide for the proper safeguarding of gift cards. At a minimum, the following internal controls should be in place.

Custody:

For each purchase, a single individual must be the designated custodian of the gift cards. The custodian is responsible for ensuring that all purchasing, security, dispensing, tracking, and replenishing procedures are followed. Transfers of gift cards to another custodian is permitted within the same project. The original custodian should retain information related to the cards being transferred, such as card number, card value, and signature of the individual taking ownership of the new cards.

As a reminder, gift cards cannot be returned. If excess cards exist at the end of a study, please contact your Finance Director for guidance.

Security:

Gift cards must be secured at all times, e.g., in a locked box inside a locked cabinet or drawer accessible only by the custodian.

Receipts (issuance):

Investigators should maintain payment logs for all studies that provide payments to participants. The record must uniquely identify each payment to document the appropriate use of the card for audit purposes. Information to be included for each card shall include at a minimum: Recipient name or study subject ID (the study subject ID is any number assigned by the Department to identify the individual to protect confidentiality); Date; Purpose of payment; Serial number of the gift card; Payment amount; Signature or initials of the recipient when applicable.

Audit Log:

The custodian must also keep a log (e.g., a spreadsheet) of gift card purchases and disbursements for audit purposes. This log must tie the above receipts (e.g., by receipt number and card number) to purchase gift cards recorded in the PeopleSoft Finance System. This is particularly important in demonstrating that gift cards are reasonably allocable to a grant. These records must be available for audit purposes.

- **LOST / MISSING CARDS**

Custodians are responsible for lost or stolen gift cards and may be held personally liable for the value of any missing cards. The value of receipt logs and gift cards must total the purchased amount. Any shortage must be reported immediately to the campus police department and your school's finance office.

- **RECONCILIATION AND AUDIT**

A reconciliation of gift cards should be conducted whenever gift cards are purchased or at least quarterly. This reconciliation should consist of verifying that the number of cards purchased minus the number of cards disbursed agrees with the number of cards on hand. Also, the value of the cards purchased should agree with the amount recorded in PeopleSoft Financials. The inventory should be performed by an individual who is not

responsible for the issuance or custody of the gift cards (preferably the department approver), and should be done in the custodian's presence.

Relevant records to maintain include:

- Vendor receipts (from purchase)
- Issuance receipts (from distribution to recipients)
- Log
- Inventory of unused gift cards (minimization of card inventory at any one time, the record of card inventory, the security of card inventory, appropriate disposition of unused cards at the end of study)
- Whether receipts and logs support the gift card purchase transactions
- All gift card inventories must be available for an unannounced audit.

- **VOIDS/CANCELLATIONS**

Refunds will not be provided for any gift cards. As a result, departments are cautioned to only purchase gift cards as they are ready to issue them. *See above for best practices under the approval and purchase process.*

3. GIFT CARD - ELECTRONIC CARD

- **PROCESS AND APPROVALS**

You must order electronic gift cards (e-gift cards) using SmartCART in PeopleSoft Requisitions under the vendor National Gift Cards. You cannot purchase e-gift cards on a Payment Request, a PCard, DCard, or be reimbursed on a T&E expense report for purchasing them out of pocket. Faculty and staff should buy e-gift cards based on participant enrollment plans from the research strategy study timeline. E-gift cards have a 48 to 72-hour delivery time after the purchase order is issued (weekend days not included). Please plan orders accordingly for your enrollment plans.

All e-gift card orders require you to provide the following information in the requisition approval justifications section in PeopleSoft Financials. Please use this [form](#) for all gift card orders.

- Requestor Name, Department, Speedtype, Project Name, Project Description
- How are the gift cards used to meet project aims?
- How are the gift cards used to meet project aims?
- How are the gift cards secured? Where will they be stored (room and location)? Who will have access to the gift cards (provide a list)?
- How are the gift cards documented/logged for participants' receipt? Where is this document stored?

As e-gift cards cannot be returned or refunded, please consider these best practices:

- Estimate the total number of cards needed for a project and purchase no more than 25% at one time.
- If the gift card order's total value is greater than \$2,500, the gift cards' quantity should be restricted by the following formula:

The number of cards allowed per order = total number of participants receiving payment divided by the number of months of the enrollment period. If the length of the enrollment period is less than one month, use one month to calculate.

- **ACCOUNTING AND TAX REPORTING**

Please record e-gift card expenses according to their intended use/purpose. Frequently used Account ChartField values are:

533770 – Study Participants

- **SAFEGUARDING**

Internal controls over gift cards are required at all times. Each department should have written procedures in place that provide for the proper safeguarding of gift cards. At a minimum, the following internal controls should be in place

Custody:

For each purchase, a single individual must be the designated custodian of the e-gift cards. The custodian is responsible for ensuring that all purchasing, security, dispensing, tracking, and replenishing procedures are followed. Transfers of e-gift cards to another custodian is permitted within the same project. The original custodian should retain information related to the cards being transferred, like card number, card value, and signature of the individual taking ownership of the new cards.

To transfer gift cards from one funding source/project to another funding source/project, please contact the SOM Finance and Planning Office.

Security:

E-gift cards must be secured at all times, e.g., in a secure, password-protected file, in a secured cloud storage folder, etc.

Receipts (issuance):

Document e-gift card issuances in a log (spreadsheet) or a standard (pre-numbered) receipt book. The record must uniquely identify each payment to document the appropriate use of the card for audit purposes. Information to be included for each card shall include at a minimum: Recipient name or study subject ID (the study subject ID is any number assigned by the Department to identify the individual to protect confidentiality); Date; Purpose of payment; Serial number of the gift card; Payment amount; Signature or initials of the recipient when applicable.

Audit Log:

The custodian must also keep a log (e.g., a spreadsheet) of e-gift card purchases and disbursements for audit purposes. This log must tie the above receipts (e.g., by receipt number and card number) to purchase gift cards recorded in the PeopleSoft Finance System. This is particularly important in demonstrating that gift cards are reasonably allocable to a grant. These records must be available for audit purposes.

- **LOST / MISSING CARDS**

Custodians are responsible for lost or stolen e-gift cards and may be held personally liable for the value of any missing cards. The value of receipt logs and e-gift cards must total the purchased amount. Any shortage must be reported immediately to the campus police department and your school's finance office.

- **RECONCILIATION AND AUDIT**

A reconciliation of e-gift cards should be conducted whenever e-gift cards are purchased or at least quarterly. This reconciliation should consist of verifying that the number of cards purchased minus the number of cards disbursed agrees with the number of cards on hand. Also, the value of the cards purchased should agree with the amount recorded

in the PeopleSoft Finance System. The inventory needs to be performed by an individual who is not responsible for the issuance or custody of the e-gift cards (preferably the department approver) and in the custodian's presence.

Relevant records to maintain include:

- Vendor receipts (from purchase)
- Issuance receipts (from distribution to recipients)
- Log
- Inventory of unused e-gift cards (minimization of card inventory at any one time, the record of card inventory, the security of card inventory, appropriate disposition of unused cards at the end of study)
- Whether receipts and logs support the e-gift card purchase transactions
- All e-gift card inventories must be available for an unannounced audit.

• **VOIDS/CANCELLATIONS**

- Refunds will not be provided for any e-gift cards. As a result, departments are cautioned to only purchase gift cards as they are ready to issue them. *See above for best practices under the approval and purchase process.*

4. PAYMENT REQUEST

Payment Requests differ from Purchase Orders in that Payment Requests are submitted via the Accounts Payables module in PeopleSoft and are used to reimburse persons, pay persons (non-service-related), or pay a limited subset of vendors such as INS Visas/fees and insurance.

• **PROCESS AND APPROVALS** ([How to Create a Payment Request](#))

If the participant you wish to pay is not in the Payment Request system, please send a completed [Supplier Information Form](#) to customercareteam-pds@case.edu to have the person/vendor added to the system. A tax identification number (social security number) is a mandatory field on the Supplier Information Form. The Payment Request system requires approval by someone other than the requester. ([How to Approve a Payment Request](#))

• **ACCOUNTING AND TAX REPORTING**

Please record payment request expenses according to their intended use/purpose. Frequently used Account ChartField values are:

533770 – Study Participants

• **VOIDS/CANCELLATIONS**

To cancel a Payment Request that has not been submitted for approval, click the report and select cancel at the bottom of the page. See page 11 of [How to Create a Payment Request](#) for details or contact your department administrator..

5. PETTY CASH

A petty cash account is an advance from the University that allows project teams to pay participants with actual cash. Petty cash accounts are managed by General Accounting in the Controller's office. There are several specific policies related to the setup and use of petty cash accounts, to be detailed below. The petty cash custodian and the Principal

Investigator of the human subjects research should monitor all petty cash expenditures and reconcile on a frequent (monthly) basis.

You can find the policy document [here](#).

PROCESS AND APPROVALS

Establishing Petty Cash Fund

Any school or department that wishes to establish a Petty Cash Fund must demonstrate a need. This is done by completing a [Speedtype Request form](#) which is located on the Controller's website. The form must be approved by the Management Center Finance Office and sent to General Accounting.

Each section of the form must be completed. If for study participants, indicate what speedtype(s) will be charged for the subject participation, the IRB's it will be associated with and how much each participant will be paid, as applicable. Also, list what types of expenses will be reimbursed using the petty cash.

Once the establishment of the fund is approved, a petty cash speedtype (PTYXXXXXX) will be assigned by General Accounting. The custodian will be notified through e-mail and receive the Petty Cash Fund Statement of Receipt and Responsibility along with a copy of the Petty Cash Funds policy. The custodian must review the policy, sign and return the Statement of Receipt and Responsibility to General Accounting. The review and signing must be witnessed by the custodian's supervisor. The witness must also sign the Statement of Responsibility prior to returning it to General Accounting. Once this is completed, General Accounting will submit a payment request and Accounts Payable will issue a check and send it to the Cashier's Office for pick up by the custodian. Petty Cash Fund checks can be cashed at the Cashier's Office by presenting a valid Case identification card. General Accounting will also provide the custodian with a list of the Custodian Responsibilities.

When requesting a Petty Cash Fund, please fill out the [Speedtype Request Form](#). Please fill out the form according to the following instructions:

- Please select whether you are requesting a new Petty Cash fund speedtype or changing an existing one at the top of the form. If requesting a new Petty Cash fund, the requested name should be "P/C – " and the custodian's name. Custodians must be CWRU employees. Please describe what the fund will be used for in the REASON/PURPOSE box. If you need to change the custodian of a Petty Cash fund, you will need to close the current fund and open a new fund for the new custodian. An acceptable change would be if the fund is being used for a different purpose (a new research study, for example) then created initially, or to increase/decrease the amount.
- All fields below the BOLD divider line MUST be filled out.
- REQUEST DATE – the date the form is filled out
- REQUESTOR NAME/TITLE – the name of the person filling out the request form and their position title
- DEPARTMENT #/NAME – Requestor's department
- REQUESTOR PHONE #/E-MAIL - contact information for the person filling out the form
- Any Restrictions (drop-down box: yes/no) – Select NO for Petty Cash.
- DESCRIPTION OF INCOME – N/A for Petty Cash

- DESCRIPTION OF EXPENSES – explanation of the types of expenses the fund is being set up to cover; if the fund is for research study participants, list the sponsored project speedtype here
- RECONCILER NAME/TITLE – this will be the Custodian.
- ROLLUP DEPT #/NAME – the department providing the cash for the fund.
- LOCATION CODE – the campus mail code for the Custodian.

Increase Petty Cash Fund

A Petty Cash Fund may be increased only in those instances where the amount of the fund no longer meets the needs of the department. If this occurs, the custodian should forward a Speedtype Request form, selecting the “Change a Speedtype” option and indicating the requested amount and the reason for the increase. The Management Center Finance Office must also sign off on the request. Note that a petty cash fund amount should not exceed 25% of the annual reimbursements of the fund.

Decrease Petty Cash Fund

A Petty Cash Fund may be decreased if the amount of the fund exceeds the actual needs of the department. Additionally, on an annual basis, General Accounting will evaluate the size of Petty Cash Funds based on the prior year reimbursements of the fund. If the size of the fund exceeds ¼ of the prior year reimbursements, General Accounting will request adjustment to the fund. The amount which is no longer needed should be deposited at the Cashier’s Office into the respective petty cash speedtype. The Cashier’s Office will issue an approved deposit receipt via email, which the custodian will then forward to General Accounting along with a Speedtype Request form, (selecting the “Change a Speedtype” option).

Closing a Petty Cash Fund

Petty Cash Funds are not transferable from one employee to another. General Accounting will audit the fund before proceeding with the closing process. The custodian and their supervisor must be present during the duration of the audit. Upon completion of the audit, any cash remaining in the fund must be deposited at the Cashier’s Office to the respective petty cash speedtype. The Cashier’s Office will issue the custodian an approved deposit receipt via email, which should then be forwarded to General Accounting. General accounting will use the completed audit forms and deposit receipt to close the fund. The fund will not be closed until all necessary forms are completed, approved and signed by a supervisor, and returned to General Accounting.

The custodian must close the fund prior to transferring or terminating employment.

Change of Custodian

To change a custodian of an established fund, the existing fund must be closed (see “Closing a Petty Cash Fund” section) and a new Petty Cash Fund must be requested (see “Establishing Petty Cash Fund” section).

If a “Temporary Custodian” is needed for an extended period of absence, such as Parental or Medical Leave, a Speedtype Request form must be filled out, approved, and submitted to General Accounting. On the Speedtype Request form, select “Change a Speedtype” and indicate that the custodian will be absent for an extended period of time and a temporary custodian is needed. Include the name of the temporary custodian as well as the approximate dates that the individual will be responsible for the funds. General Accounting will perform an audit of the fund before changing the name of the

custodian and another audit will be performed when the original custodian returns, before the custodian is changed back to the original owner. If for some reason, the original custodian does not return to their position the fund must be closed and a new fund must be opened.

- **ACCOUNTING AND TAX REPORTING**

Procedure for Replenishing Petty Cash Funds

Clinical Study Participants

For human subject reimbursement, the study coordinator should distribute the cash to the subject and prepare a receipt for the subject to sign. Each receipt is required to have a unique identifier that cannot be duplicated, such as a numbered receipt book. The original receipts should be maintained by the custodian for safekeeping. List the unique receipt ID in the 'Paid To' column of the Report of Petty Cash Expenditures Replenishment Form. Due to HIPAA regulations General Accounting cannot see the whole name of the study participants. Please either assign participants a unique number or use only initials

Replenishing Petty Cash Funds

The University has developed this policy to provide a standard process to handle compensation of research subjects through Petty Cash Funds and to protect the confidentiality of subjects, to the extent allowable by law, during the reimbursement process.

Petty Cash Funds should be replenished at minimum on a monthly basis. All Petty Cash Funds must be replenished at the fiscal year end so there are no outstanding receipts as of June 30.

To replenish, the custodian should:

1. Enter the information electronically via PeopleSoft Financials by completing a payment request in the Employee Self-Service module
 - a. For Request Type: select Petty Cash
 - b. For Return Check to: select Pick up Cashiers
 - c. For Supplier ID: select the Custodian's ID that has "P/C" in front of their name.
2. The following Backup Documentation must be attached:
 - a. [The Petty Cash Report of Expenditures](#) filled out completely with the following information:
 - i. The date of service
 - ii. List the unique receipt identifier in the "Paid To" column
 - iii. Description of study
 - iv. Amount paid
 - v. Speedtype/account to be charged
 - b. Receipts
 - i. Receipts are required for all cash paid out, including study participants
 - ii. No receipt over \$100.00 will be reimbursed through Petty Cash Replenishment Requests
 - iii. On receipts make sure the date, dollar amount, the unique identifier, and speedtype are legible
 - iv. The University will not reimburse sales tax. Please circle the pre-tax total on your receipts for reimbursement. You can contact Accounts Payable to obtain a tax exempt form.

According to IRS regulations, annual compensation (subject incentives) to study subjects of \$600 or greater is considered taxable compensation and reportable to the IRS.

1. If a series of subject payments result in total compensation greater than \$600 for a calendar year the custodian should:
 - a. Complete a W-9 form (obtained from the Accounts Payable website) providing the subject's name, address and social security number.
2. A memorandum must accompany the W-9 form providing the amount of compensation to the subject.
3. Submit the memo and W-9 form to Accounts Payable.
 - a. Accounts Payable will issue a 1099 form to the custodian for the participant.

Please record participant petty cash expenses according to their intended use/purpose. Frequently used Account ChartField values are:

533770 – Study Participants

- **SAFEGUARDING**

The Petty Cash Fund is the property of the University and must be used in accordance with its applicable policies. Petty Cash Funds are to be maintained in cash and may not be commingled with other University or personal funds.

It is the custodians' responsibility to provide adequate precautions for the safekeeping of the funds under their control. All Petty Cash Funds must be kept in a secured, locked office safe, file safe or reinforced lockable file at all times.

Funds should never be left unattended and unsecured. In the event funds are lost or stolen, the custodian must contact the University's Security Office to file a security report. Additionally, the custodian should notify General Accounting and Internal Audit of the loss. Any funds missing from petty cash will be charged to the responsible department. A copy of the security report should be provided to [General Accounting](#) and [Internal Audit](#) within five business days of occurrence.

- **RECONCILIATION AND AUDIT**

It is the responsibility of the Custodian to ensure that each set of Petty Cash Reimbursement records is complete, accurate, and accompanied by original documentation/receipts. The Custodian should keep copies of all reimbursement and replenishment documentation for their departmental files.

Petty Cash Audits

General Accounting will conduct physical Petty Cash Fund audits at least once every two years. A General Accounting staff member will schedule a time to visit each location to verify the applicable Petty Cash Fund. All cash/coins in the petty cash box will be counted, and the total amount of receipts will be verified. All discrepancies identified during the audit procedures will be noted within the Petty Cash Fund Audit Log. If a discrepancy is found, the fund will be subject to a second audit. The custodian's immediate supervisor, the Assistant Controller of General Accounting and Cashiering, and Internal Audit will be notified of the discrepancy, and an appropriate action will be determined. The General Accountant and custodian will sign off on the audit log at the end of the audit.

In addition to these routine announced audits, General Accounting will also conduct random unannounced physical audits on petty cash funds throughout the fiscal year. Audit procedures will remain consistent with the routine audits as described above.

Type of Payment Method	Type of Participant	Recommended Usage
Gift Card- Physical Card	External and Internal	Known finite group of participants, One to two payments, when anonymity is required, when interaction is face to face and payment is expected at time of participation
Gift- Electronic	External and Internal	Known finite group of participants, One to two payments per participant, when group of participants have access to email, cell phone and or computer, all types of interaction
Petty Cash	External	Last resort -Only recommended when no other method will work
Payment Requests	External Volunteers	Recommended when payment to volunteer is a one time payment of \$250 or more, when you know that the volunteer will be paid more than \$599 for participation per year in multiple payments
Venmo/PayPal or other Cash Apps.	External Volunteers	Only to be used in specific situations that are approved by Research Administration and Procurement
Vincent Payment	External	One time or multiple payments, all types of interactions