**HUMAN SUBJECT COMPENSATION MATRIX**

<table>
<thead>
<tr>
<th>MERCHANT GIFT CARD</th>
<th>VISA GIFT CARD</th>
<th>SCRIP</th>
<th>DIRECT PAYMENT</th>
<th>CASH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Redeem at the specific merchant such as Target, Starbucks, Walmart and Amazon.</td>
<td>Can be used anywhere Visa is accepted.</td>
<td>Made payable to “bearer” to be cashed at any San Diego County Wells Fargo Bank.</td>
<td>Payment to participant or supplier either by direct deposit or check.</td>
<td>Used only as last resort, cash requests are processed on an “as needed” basis.</td>
</tr>
</tbody>
</table>

**BENEFITS**

- Human Subject Express Cards are used by department cardholders solely to purchase merchant gift cards
- Order merchant cards online and pay with a Human Subject Express Card
- Denominations as low as $5.00
- Convenient payment method for subjects
- Streamlines administrative processes
- Order submitted online through MyPayments
- Denominations starting at $25
- Convenient payment method for subjects
- Negotiated low activation fee of $1.20 per card
- Streamlines administrative processes
- Denominations as low as $5.00
- Orders submitted online through MyPayments
- Redeemable with no ID at UCSD Medical Center Cashier, first floor (map); Cashier’s Office (map); or at a San Diego County Wells Fargo Bank
- Can be used for compensation for study participation or expense reimbursement
- Since tax reporting is established during payee setup, no additional forms are required
- Available only for specific studies where no other payment option is viable

**GUIDELINES & RESTRICTIONS**

- Express Card Cardholder training required
- Receipts required via the Attachment Tool
- Gift cards must be kept in a locked receptacle or safe
- Requires Project supporting documentation
- Certification of payment distribution must be submitted to the Payment Services team quarterly (for ongoing studies) or within 90 days from transaction date.
- Tax reporting required for any individual receiving $600 or more in a calendar year
- Additional fees apply after one year
- Gift cards must be kept in a locked receptacle or safe
- Requires Project supporting documentation
- Certification of payment distribution must be submitted to the Payment Services team quarterly (for ongoing studies) or within 90 days from transaction date.
- Tax reporting required for any individual receiving $600 or more in a calendar year
- Expires 60 days from issuance
- Expired or unused scrip must be returned to the Payment Services team
- Scrip must be kept in a locked receptacle or safe
- Requires Project supporting documentation
- Certification of payment distribution must be submitted to the Payment Services team within 90 days of Scrip issuance
- Tax reporting required for any individual receiving $600 or more in a calendar year
- Requires advance payee set up in Payment Compass with subject’s W9 information
- As with all checks, becomes non-negotiable after 180 days
- Requires Project supporting documentation
- No further reconciliation is needed
- Tax reporting required for any individual receiving $600 or more in a calendar year
- Requires advance payee set up in Payment Compass with subject’s W9 information
- As with all checks, becomes non-negotiable after 180 days
- Requires Project supporting documentation
- Cash advance request form submitted via MyPayments
- Only for infrequent low dollar payments to Human Subjects
- Unused funds must be returned to the Payment Services team
- Cash must be kept in a locked receptacle or safe
- Requires Project supporting documentation
- Certification of payment distribution must be submitted to the Payment Services team quarterly (for ongoing studies) or within 90 days from advance issuance date.
- Tax reporting required for any individual receiving $600 or more in a calendar year

**PAYMENT MANAGEMENT TOOLS & POLICY**

- ECManager
  - Human Subject Express Card Cash Equivalent Security Policy
- MyPayments
  - Human Subject Visa Card Cash Equivalent Security Policy
  - Scrip Cash Equivalent Security Policy
  - Direct Payment Cash Equivalent Security Policy
  - Human Subject Cash Advance Cash Equivalent Security Policy

*Updated: 5/19/2015*