

BRC Participation Payment Policy

Participation payments for members of the public involved as public collaborators in research include an acknowledgement payment for their time spent as well as any expenses incurred. Participants should be told in advance what is being offered and given information about tax and welfare benefits so that they can make an informed decision about getting involved. Participants should have a named person that can be contacted if there is a problem with their payment or expense.

Tax and Welfare Benefits:

The extent to which a participant is required to pay tax on the money received from us will vary on individual circumstance, other income and how much they become involved.

Acknowledgement payments and expenses should be made separately as expenses are not seen as 'earnings' by HMRC whereas the acknowledgement payment may be considered income and affect an individual's benefits.

Tax:

Acknowledgement payments made to compensate the participant's time is in accordance with guidance issued by HM Revenue and Customs on participation payments to research volunteers.

- HMRC agrees that the amounts paid to participants are unlikely to fall within the definition of 'earnings' for PAYE or NI purposes.
- Under Section 16, Taxes Management Act 1970, HMRC is entitled to ask for details of payments to non-employees at their discretion; but they would not routinely ask for details for small payments such as these.
- There will be no tax or NIC liability arising on the individual if the sums received do no more than reimburse the individual's reasonable costs of participating in the trial or research, including costs of travel and subsistence. However should the sums paid exceed those reasonable expenses then the excess may fall to be chargeable to tax as Miscellaneous Income, potentially giving rise to personal tax liabilities of the individuals which should be notified to the HMRC under Self-Assessment.

Depending on the level of involvement, a participant may wish to declare this payment to HMRC through self-assessment (eg. if you are receiving a higher payment or if your payments become regular)

Welfare Benefits:

Participants should check their benefit conditions if they are getting involved in research. Different benefits have different earnings limits and participants should know what their limit is if they are in receipt of a benefit.

A letter can be provided for the participant to give to Jobcentre Plus to explain their involvement in the project to ensure that the Jobcentre understand that participation is different to employment. It is really important that involvement is inclusive, and we encourage people to let us know if a letter would help.

Further payment guidance for members of the public can be found on the NIHR website :

<https://www.nihr.ac.uk/documents/payment-guidance-for-members-of-the-public-considering-involvement-in-research/27372>

Payment amounts can be reduced or donated to a charity at the participants' request.

Participation payment rates:

The BRC usually makes payments for compensation of time as below. These can be reduced, declined or donated to charity should the participant require it.

| | |
|---|--------|
| Casual meeting up to one hour. <i>(this type of meeting will not require any preparatory work)</i> | £27.50 |
| Formal meeting up to 2 hours <i>(this type of meeting may require a small amount of preparation work)</i> | £35 |
| Formal meeting up to half day <i>(this type of meeting may require a small amount of preparation work)</i> | £55 |
| Formal meeting full day <i>(this type of meeting may require a small amount of preparation work)</i> | £165 |
| Formal meeting up to half day with significant preparatory work <i>(this type of meeting will require a significant amount of preparation work either before or after the meeting)</i> | £82.50 |
| Formal meeting full day with significant preparatory work <i>(this type of meeting will require a significant amount of preparation work either before or after the meeting)</i> | £330 |
| Commenting on a short document e.g. Lay Summary <i>(usually a one page document)</i> | £13.80 |
| Commenting on a long document e.g. Grant Application | £25 |
| Additional payment for online Meetings <i>(to cover data usage for online meetings)</i> | £5 |

Expenses:

These include travel and subsistence and may include childcare but always check this with the team before making any arrangements.

Travel: Mileage will be calculated by the most direct route. No receipt is needed to claim journeys taken in your own vehicle.

| | |
|---------------------|---|
| Car Journeys | 45p per mile (first 100 miles) 25p per miles (over 100 miles on same journey) 5p per mile (car sharing) |
| Motorcycle Journeys | 24p per mile (first 100 miles) 9p per mile (over 100 miles on same journey) |

| | |
|-------------------------|--|
| Bicycle Journeys | 20p per mile |
| Bus/Train/Taxi journeys | Tickets need to be produced for reimbursement and in a timely manner, ensuring the route and or cost are legible and 1 st class travel is not permitted unless agreed beforehand with the team. |

Childcare

Childcare should always be agreed by the involvement team in advance. It can only be reimbursed if you can provide a receipt from a registered childcare provider. Receipts must be dated for the day of the meeting only. Always contact the team before the meeting since we will only reimburse childcare that was agreed and approved before the meeting.

Enablers

Enablers for someone who has an official ‘personal budget’ and who use enablers to participate in meeting can only be reimbursed if you provide a receipt from a registered provider. Please contact the team if you are unsure about whether your enabler will be reimbursed. We will only reimburse for enabler’s costs if agreed in advance of the meeting.

Subsistence Rates

Claims for subsistence, including hotel stays, should always be agreed by the team in advance of travel for each meeting.

Reimbursement for breakfast is available if you are required to leave home before 0730am. Evening meal reimbursement is available if you are required to arrive home after 2030. Receipts must be provided for all subsistence claims.

RATES

| Breakfast | Lunch | Evening Meal | Bed & Breakfast |
|-----------|--------|--------------|------------------------|
| £10.00 | £10.00 | £20.00 | £130.00 Outside London |
| | | | £227.00 Within London |

Activities where no payments are offered:

There are some instances where we would not pay an acknowledgement payment or travel expenses and these are listed below.

| Activity | Participant payment | Travel/subsistence | Fees |
|--|--|--|--|
| Internal training | Not offered | Reimbursed | Free |
| University of Exeter Medical School seminars | Not offered | Not normally reimbursed | Free |
| External Training | Not offered | Not normally reimbursed | Not normally paid |
| University of Exeter conferences | Only offered if presenting on behalf <i>group</i> | Reimbursed | Costs paid |
| External conference | Only offered if presenting on behalf of <i>group</i> | Only reimbursed if representing <i>group</i> | Only paid if representing <i>group</i> |

Process to claim payments and expenses:

Acknowledgement Payments are usually paid through BACS and participants will be asked to complete a participant payment form. Where possible, expenses are paid in cash to the participant on the day of the meeting so that the participant is not 'out of pocket' for attending a meeting. Researchers should try and book any travel such as train tickets beforehand. If expenses are paid through BACS, then the participant should also complete a separate expenses form.

If you have any questions about this policy or wish to get further information, please contact the PPIE team at involvement@exeter.ac.uk.