

Rules for documenting rewards for participants

Money and other forms of rewards (small gifts)

1. In the case of research conducted at the University of Warsaw, during which you plan to remunerate participants for their participation in the study, it is necessary to establish the method of providing rewards and ways of documenting it with the Bursar's Office. The preferred method is specified by the [Bursar's Ordinance No 6/2020 from 8 October 2020](#) (Polish).
2. If the research project includes compensating participants with **small amounts of money or other small gifts** there is no need to sign contracts with participants, provided that:
 - they are not employees of the University of Warsaw, and
 - the amount of the single cash gratification or the value of the small gift does not exceed PLN 200.00 (gross).
3. In this case - i.e. when there are no contracts involved - you must prepare a **payroll** and indicate the funding source. The list should include the names of those who received a reward (in the form of money or a small gift) with a signed receipt (see below for a template of the payroll). The list should include:
 - the gross amount of the money reward or the gross value of the small gift given to each participant;
 - a tax charge of 17% from the amount of the money reward or the gross value of the small gift
please note: a) the tax charge should be included for both the money reward and the small gift; b) the value of the small gift constitutes the net amount, to which you should add the tax;
 - the amount or the net value of the reward
4. The payroll should be submitted to the Bursar's Office at the University of Warsaw – addressed Dział Płac, Sekcja Prac Zleconych i Honorariów (Karowa 20, 00-927 Warsaw) – no later than on the 5th day of the following month after the rewards were given to the participants (e. g. If you compensate your participants in January, the payroll should be submitted no later than 5th February). The income tax will be calculated and paid based on the information provided in the payroll.

Small gifts and promotional gadgets

In-kind rewards are exempt from the personal income tax if they are considered advertising gadgets (e.g. contain the logo of the University of Warsaw, etc.), are provided to study participants who are not employees of the University, and their value does not exceed PLN 200.00 (gross). (see Article 21 Paragraph 1 Subparagraph 68a of the Act of 26 July 1991 on Personal Income Tax, Journal of Laws of 1991 No. 80, item 350, as amended). In this case there is no need of providing a payroll for tax purposes.

An editable version of the payroll template can be found on the Committee's website in the "Templates for documents and forms" section.

LIST OF REWARDS GIVEN TO PARTICIPANTS DURING THE RESEARCH PROJECT CARRIED OUT BY
..... (department) OF THE UNIVERSITY OF WARSAW

Title of the study:

Principal Investigator:

Funding source:

Personal data processing

Personal data processing for the purpose of providing compensation (in the form of money or in-kind gifts) for participation in the study shall be carried out in accordance with the rules of the Regulation of the European Parliament and the Council (EU) 2016/679 of April 27, 2016 on protection of individual persons with regard to the personal data processing and on the free flow of such data, and also repealing Directive 95/46/EC (general regulation on data protection)

General information about data processing might be found here: <https://odo.uw.edu.pl/obowiazek-informacyjny/>

The payee confirms that they have read the information regarding the processing of their personal data.

LIST NO.

	Participant's first and last name	Amount/value (gross)	Income tax (17%)	Amount/value (net)	Participant's signature*
1					
2					
3					
4					

* By providing your signature you consent to the processing of your personal data and to receiving compensation for participating in the study.

Content description

I confirm persons have been compensated for taking part in my research project. Compensations were provided on (date) in the amount of (gross)/..... (net).

Reviewed by the Principal Investigator

.....

PI's signature