



## **PPI Ignite @ UCC: Policy on the Payment and Reimbursement of Public and Patient Involvement (PPI) Contributors**

### **Introduction**

- This document summarises current UCC Policy in relation to the financial recognition of Public and Patient involvement (PPI) contributors who are involved in projects with UCC staff and students that have a PPI component.
- This policy covers two types of financial recognition of PPI contributors contributions.
  - (a) financial recognition/payment for PPI contribution in a research project and
  - (b) reimbursement of PPI project related expenses.
- In formulating this document, PPI Ignite@ UCC, in consultation with the national PPI Ignite network and the UCC finance office and accounts payable, considered the evolving Irish fiscal, legal and higher institutional legal and regulatory environment and has made every effort to align policy with this.
- *Please note that the information herein may be subject to change in accordance with/in response to national developments. As a result, this document will be reviewed/reviced bi-annually with UCC Finance Office in line with relevant national developments by PPI Ignite @ UCC, with national developments regarding the financial recognition of PPI contributors in other Irish HEIs or in line with guidance from the national PPI Ignite Network ([www.ppinetwork.ie](http://www.ppinetwork.ie)). The most recent approved version of this document will be available from on PPI Ignite@UCC website.*

### **Background Legal, Regulatory and Institutional Factors Considered**

Specifically, , it is very important that UCC students and staff bear the following in mind in relation to this document and highlight/clarify in their PPI communications with PPI contributors where relevant when discussing non/financial recognition mechanisms with PPI contributors during the grant application development/project budgeting discussions in advance of project commencement. It is also very important that UCC staff and students make PPI contributors aware of their own tax and other responsibilities in relation to the PPI financial recognition options considered below. In Ireland, **PPI contributors are responsible for their own tax affairs and ensuring appropriate level of tax within Irish tax law.** Please note that different considerations may apply to PPI contributors who are not registered for tax in Ireland and are not dealt with here. Therefore, in outlining each of the possible payment options below, the differing implications and responsibilities (in particular for PPI contributors) are highlighted.

The following points and considerations frame the options available for rewarding and/or paying PPI contributors:

- As a baseline, it is important to determine whether PPI contributors are or maybe considered (in the future) employees for tax and PRSI purposes. This is important, because, depending on the form of PPI payment/financial recognition chosen, some PPI contributor payment options are more applicable to employees and/or constitute an employment relationship for UCC. If there is an **existing contract of employment with the PPI contributor and UCC, then specific PPI reimbursement methods are applicable, and others are not (see below)**.
- Equally, the nature and duration of PPI involvement on a particular project should not give reasonable cause for an employee relationship to be constituted/deemed to exist/come into existence during the project for **tax exempt PPI payment options** (e.g., in terms of duration, frequency and nature of contribution provided). If UCC staff and students consider that this may be the case, then other forms of financial recognition/payment that are more aligned with being employed on a project/and which place a tax declaration responsibility on the PPI contribution.
- While the distinction here between applicability of payment options according to employment status is clear, other times it is less clear cut (e.g., duration of involvement on clinical trials and/or membership of an organisational PPI panel involving contribution to several projects) and requires judgment. Where doubt exists, UCC staff and students should contact both PPI Ignite @ UCC and UCC Finance offices (cc both in the same correspondence) for advice and defer to UCC Finance's final recommendation, to ensure UCC compliance with its financial and auditing obligations.
- Also, full justification of any assumptions relating to the PPI financial recognition/payment options chosen for any project should be documented and provided at budgeting stage (see separate UCC PPI budgeting guidance). Therefore, guidance from PPI Ignite @ UCC, and where relevant, UCC Finance, should be ideally obtained at the PPI budgeting stage of a project, as well as later during project implementation if needed.
- To date, PPI budget calculations for funding and other applications have used hourly/daily rates (see UCC Budgeting for PPI in Research applications document). For budgeting purposes this is acceptable and often required as justification for the PPI component of research budgets and application. However, it is important to distinguish budgeting calculation document with the information required when submitting of PPI payments for reimbursement to the UCC Finance office (the focus of this policy). **Specifically, it is important to note that hourly/daily rates for identified PPI contributors are not detailed in the reimbursement submission.** This is to mitigate the risk that:
  - a. individual PPI contributors are identified as opposed to being anonymised.
  - b. there is a potential risk that this suggests the creation or constitution of an employment relationship with PPI contributor.
  - c. Instead, the **aggregated overall cost of PPI involvement/specific PPI activity** (e.g., PPI advisory board membership, membership of PPI panels) and not per identifiable PPI contributor should be claimed.
  - d. The accompanying detail in the reimbursement submission to UCC Finance should detail :

Types of PPI activity conducted by number of PPI contributors over a specific time e.g., duration of the project/planning phase of project etc.

- Throughout any project, the nature and degree of PPI contributor involvement may change as the project evolves and differs from what was initially involved at the commencement of a project. As previously noted, as individual PPI contributor contributions (sustained nature of contribution/time/frequency) throughout a project(s) may change over time, this may give rise to an employee type relationship being established/emerging. It is therefore responsibility of the PI/researcher to monitor and review each PPI contributor's involvement in his/her project and enquire about the nature of any other PPI contributor contributions on concurrent projects, on an ongoing basis. For example, it may be the case that the previous type of PPI payment (i.e., nonemployee status in terms of taxation) may no longer be applicable and that the type of PPI payment needs to change. PPI Ignite @ UCC can advise here and consult with UCC Finance where necessary, for a final determination.

### **Identify the appropriate payment method for PPI contributors:**

When considering the type of PPI contributor payment that might be the most appropriate for your project, you must first determine the current or potential employment status of the PPI contributor before proceeding.

1. Where an individual becomes an integral member of a research project organisation team this may constitute an employment relationship (under Irish tax law/determinations) and such cases should be reviewed carefully to determine whether an employment exists and whether a contract of employment should be issued under these circumstances. This will vary on a case-by-case basis. Where an individual is deemed to be an **employee or employed for their PPI work**, then a **once off payment form** should be completed and returned to the **payroll office for processing**. <https://www.revenue.ie/en/self-assessment-and-self-employment/documents/code-of-practice-on-employment-status.pdf>
2. Some PPI contributors may provide paid **consultancy services**. If you are satisfied that the contributor is self-employed (as per revenues determination of employment guide <https://www.revenue.ie/en/self-assessment-and-self-employment/documents/code-of-practice-on-employment-status.pdf> ), then payments to these PPI contributors should be requested using a PO on the Agresso system following the Procure to Pay Process guide (Purchasing & Payment (sharepoint.com)). Should the PPI contributor be deemed an employee, then payment should be requested via payroll (point 1 above)
3. If a PPI contributors contribution(s) does not fall into any of the above categories they may be reimbursed as per guidelines below.

### **Guidelines for the payment of PPI Contributors:**

Where possible, UCC researchers collaborating with PPI contributors on projects should provide non-financial recognition for the PPI contributor's time and acknowledge their important role in the research project. (See also UCC budgeting for PPI in research applications document).

Where PPI contributors are involved in activities of a short term and/or a limited and ad hoc nature, such as drop-in sessions, open days, seminars, presenting at conferences, reviewing funding applications for example, or involved in focus groups etc. Gratuity via **voucher** is the preferred option when remunerating.

Vouchers can be paid to PPI Contributors to recognise contributions to a project. **As per current advice (which may be subject to change); these are not taxable, as they do not constitute a relationship of employment between the researcher's organisation and PPI contributor.**

The two voucher options available in UCC are:

1. Vouchers – purchased via a purchase order to the **Gift Card Company on Agresso (Supplier ID 221657)**
2. Tesco Vouchers – purchased via a purchase order **Tesco on Agresso (Supplier ID 208035)**

**As a general guide, the gift card voucher (option 1 above) is advisable and recommended. However, for certain PPI contributors (e.g., those with particular social welfare considerations/other vulnerabilities, and following specific clarification from UCC finance, Tesco vouchers may be more appropriate.**

The voucher value should reflect the amount of time that the person has spent contributing. (the recommended maximum of €1,000 limit per recipient per annum).

**The department/research cost centre are responsible for the disbursement of the vouchers to the PPI Contributors.**

It is important that, when submitting PPI contributor voucher claims for reimbursement, that each of the following points are noted and complied:

- **The following Agresso (GL) code must be used for voucher reimbursement and entered when raising the requisition/PO.**
  - **3869 Public Patient Involvement Contributions**
- the aggregated PPI contribution cost should be submitted, accompanied by adequate and sufficient detail recorded in the return to finance (necessary for audit purposes etc) re: the specific PPI activities covered.
- the aggregate number of PPI contributors involved should be stated.(anonymised and not individually identified),
- the overall duration of PPI contribution e.g., weeks/months

- Importantly, the PPI contribution should not be reported in terms of individual contributor and individual PPI contributor hours involved.

### **Guidelines for the reimbursement of PPI contributor expenses.**

All PPI contributors play an important role in research and bring valuable insights. Therefore, it is important to ensure that PPI contributors are not financially worse off because of being involved in a PPI activity. All expenses incurred because of PPI contributors undertaking PPI activities should be reimbursed.

Regardless of PPI contributor payment types (i.e. taxable or tax exempt), all vouched expenses must be paid to PPI contributors in line with UCC's Travel & Expense Policy and Subsistence Rates in order to comply with public service rates and scales. All relevant receipts must be kept.

Vouched expenses can be reimbursed to PPI contributors using the **UCC PPI Contributors Expense Claim Form** . This form is available to download from the PPI Ignite@UCC site. The relevant GL code for reimbursement of PPI Contributor Expenses, from UCC finance is:

- **3868 Public Patient Involvement Contributor's Expenses (non-staff)**

Once completed, form along with scanned copies of receipts to be emailed to [expenses@ucc.ie](mailto:expenses@ucc.ie). Expenses to be paid directly into the PPI contributors' bank account as listed on the form.

Expenses paid at public service rates include:

- Travel including public transport, mileage, international travel, taxis (when necessary), road tolls, parking costs etc.
- Accommodation

Payment must be processed in line with existing current UCC payroll and accounts payable policies.

Finally, it is good practice for researchers to develop a separate a PPI Contributor payment and recognition overview document in place prior to involvement, so that members of the public know in advance what is being offered and can make an informed decision about getting involved. This document should explain, in plain English, what PPI contributors involved should expect before, during and after their involvement, and the processes for claiming payment and expenses during that period.

*For queries/comments re this document: please contact [ppi@ucc.ie](mailto:ppi@ucc.ie)*

