

Payment Policy

Guidance on Payment and
Reimbursement of Public and
Patient Involvement (PPI)
Contributors



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Introduction

What is the purpose of this document?

- This document describes the current UCC Policy on the Payment and Reimbursement of Public and Patient Involvement (PPI) Contributors.
- This policy covers two types of financial recognition of PPI contributions.
 1. Financial recognition/payment of PPI contributors
 2. Reimbursement of PPI project related expenses
- In formulating this document, PPI Ignite Network@ UCC, in consultation with the national PPI Ignite Network, the UCC finance office and Accounts Payable, has made every effort to align the policy with the evolving Irish fiscal, legal and higher institutional legal and regulatory environment.

Before you Begin

When should I decide how PPI contributors get paid/reimbursed?

- As early as possible, preferably before the project starts during the project development and budgeting stage.
- You should also plan for, and discuss, non-financial recognition for the PPI contributor's time (see Guidance on Budgeting for PPI in Research Applications Document).
- You should document and provide full justification of any assumptions relating to the PPI financial recognition/payment options chosen for any project at the budgeting stage.
- You should obtain guidance from PPI Ignite Network@ UCC, and where relevant, UCC Finance at the PPI budgeting stage of a project, as well as later during project implementation if needed.
- It is good practice for researchers to develop a separate PPI contributor payment and recognition overview document prior to involvement, so that members of the public know in advance, what is being offered and can make an informed decision about involvement.
 - This document should explain, in plain English, what PPI contributors should expect before, during and after their involvement, and the processes for claiming payment and expenses during that period.
 - See the National Adult Literacy Agency website for tips on plain English writing [here](#).

What is the difference between calculating PPI budgets vs submitting PPI payment reimbursements?

- Hourly or daily rates can be used when planning and justifying PPI budgets in funding applications.
- However, when submitting reimbursement claims to UCC Finance, these individual rates should not be included. This is to mitigate the risk that:
 - Individual PPI contributors are identified as opposed to being anonymised or
 - An employment relationship with the PPI contributor is suggested.
- Instead:
 - Report only the total cost of the PPI activity (e.g. advisory board session, membership of PPI panels)
 - Maintain anonymity of PPI contributors
 - Avoid suggesting an employment relationship and
 - Include a brief description of the type of activity, number of contributors, and time period (e.g. during planning phase or project stage) in the reimbursement submission.

Financial Recognition of PPI Contributors

- This section covers the options available for rewarding and/or paying PPI contributors, and how to determine their current or potential employment status.
- When deciding the most appropriate PPI contributor payment for your project, first determine their current or potential employment status.
- Where an individual becomes an integral member of a research project organization team this may constitute an employment relationship (under Irish tax law/determinations) and such cases should be reviewed carefully by the research team and UCC Finance 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. If unsure, seek advice from PPI Ignite Network@ UCC and UCC Finance.
- It is very important that PPI contributors are made aware of their own tax and other responsibilities in relation to the PPI financial recognition options considered below.
- Please note that different considerations may apply to PPI contributors who are not registered for tax in Ireland. These cases are not dealt with in this document.

PPI Payment Decision Guide

1. Start planning your project

- Involve PPI contributors as early as possible in this process.
- Make them aware of their tax responsibilities and the types of financial recognition available (discussed below).
- It is important to communicate to PPI contributors that they are responsible for their own tax affairs and ensuring they pay an appropriate level of tax within Irish tax law.

2. Check for an existing contract with UCC

- Ask the PPI contributor if they already have an employment contract with UCC?
 - **Yes.** Treat as an employee - a once off payment form should be completed and returned to the payroll office for processing.
 - **No.** Continue assessment below.

3. Could their role become employment-like?

- For example, long-term involvement on clinical trials and/or membership of an organisational PPI panel involving contribution to several projects.
 - **Yes or Unclear.** Contact PPI Ignite Network@ UCC (ppi@ucc.ie) and UCC Finance (cc both in the same correspondence) for advice. They will support you to decide if a contract of employment should be issued or if other forms of financial recognition or payment are needed that are more aligned with being employed on a project and which place a tax declaration responsibility on the PPI contribution. Defer to UCC Finance's final recommendation, to ensure UCC compliance with its financial and auditing obligations.
 - **No.** Continue assessment below.

4. Is the PPI contributor self-employed?

- To determine if the PPI contributor should be treated as a paid consultant, check revenues determination of self-employment guide and Code of Practice on Determining Employment Status.
 - **Yes.** Payments should be requested using a PO on the Agresso system following the Procure to Pay Process guide.
 - **No.** Continue assessment below.

5. Is it short term and/or limited and ad hoc involvement?

- For example, drop-in sessions, open days, seminars, presenting at conferences, reviewing funding applications, involved in focus groups, etc.
 - Yes.** Gratuity via voucher is the preferred option when remunerating (see payment via vouchers section below).
 - No.** Reassess or seek advice from PPI Ignite Network@ UCC.

Guidelines for Payment via vouchers

- Vouchers are given to cover the time and expenses of participants, not as payment for labour, and should reflect this distinction. They do not constitute a relationship of employment between the researcher's organisation and PPI contributor.
- 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.

The two voucher options available in UCC are:

- Me2You Vouchers:** purchased via a purchase order to the Gift Card Company on Agresso (Supplier ID 221657)
 - A guide on where to spend these vouchers (including Tesco) can be viewed [here](#).
- Love2Shop Vouchers:** purchased via a purchase order to Park retail Limited T/A Love2shop on Agresso (Supplier ID 223598)
 - The Love2shop physical gift card can only be spent in UK retailers, but they do have a digital product that can be used internationally
- The voucher value should reflect the amount of time that the person has spent contributing (the recommended maximum of €1,500 limit per recipient per annum).
- When ordering vouchers, please order vouchers as needed and avoid buying more than one month ahead of when they are needed.
- The department/research cost centre are responsible for the disbursement of the vouchers to the PPI Contributors.

Checklist for payment via vouchers

- Claiming vouchers as expenses is not permitted within UCC Finance Policies, instead, purchase through Agresso
- If you need more information on how to purchase vouchers, please refer to the [UCC Procure to Pay Guide](#).
- The following Agresso (GL) code must be used for voucher reimbursement and entered when raising the requisition/PO: **3869 Public Patient Involvement Contributions**.
- In the product text box on Agresso, please include the following information on the specific PPI activities covered (necessary for audit purposes):
 - The vouchers are for PPI purposes
 - The aggregated PPI contribution cost
 - The aggregate number of PPI contributors involved should be stated (anonymised and not individually identified)
 - If ordering multiple vouchers, please state the value of each voucher (e.g. 3 x €50 vouchers)
 - The overall duration of PPI contribution (e.g. weeks/months). Do not state individual hours of each PPI contributor.

Checklist for avoiding delays

- Include correct details in product text box (see above).
- If applicable, notify your line manager that you have created a requisition and request for them to approve as soon as possible.
- Let your line manager know that they will need to approve again in approximately one week once PO is generated.
- Email the voucher company when raising the PO with details of the individual vouchers required. Me2You: sales@me2you.ie, Love2Shop: orders@love2shop.co.uk.

Ongoing monitoring

- As previously noted, as individual PPI 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 their contributions on concurrent projects, on an ongoing basis.
- If the nature or frequency of a contributor's involvement changes over time, reassess the appropriateness of the payment type.

- For example, it may be the case that the previous type of PPI payment (i.e. non employee status in terms of taxation) may no longer be applicable and that the type of PPI payment needs to change.
- PPI Ignite Network@ UCC can advise here and consult with UCC Finance where necessary, for a final determination.

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 due to their involvement in a PPI activity.
- Expenses will be paid at public service rates including public transport, mileage, international travel, taxis (when necessary), road tolls, parking costs, accommodation.
- 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 Network@ UCC website [here](#).
- The relevant GL code for reimbursement of PPI Contributor Expenses, from UCC finance is: **3868 Public Patient Involvement Contributor's Expenses (non-staff)**
- Email the completed form along with scanned copies of receipts to expenses@ucc.ie.
- Expenses will be paid directly into the PPI contributors' bank account as listed on the form.
- Payment must be processed in line with existing current UCC payroll and Accounts Payable policies.

For queries/comments re this document: please contact ppi@ucc.ie

Update Schedule

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/revised bi- annually by PPI Ignite Network@ UCC with the UCC Finance Office in line 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). The most recent approved version of this document will be available from on PPI Ignite Network@ UCC website.

Summary: Financial Recognition of PPI Contributors

- **Assess employment status first** → determine if the contributor's role could create an employment relationship under Irish tax law.
- **Existing UCC contract** → treat as employee, process via payroll using the once-off payment form.
- **Long-term or panel-based roles** (e.g., clinical trials, multiple projects) → may be considered employment-like. Seek advice from PPI Ignite Network@ UCC and UCC Finance, and follow Finance's final recommendation.
- **Self-employed contributors** → treat as consultants, pay via purchase order on Agresso using the Procure-to-Pay process.
- **Short-term/ad hoc involvement** (e.g., focus groups, seminars, conference input) → usually recognised with vouchers.
- **Two voucher types:** Me2You (Agresso Supplier ID 221657) and Love2Shop (Supplier ID 223598).
- Max limit: €1,500 per contributor per year.
- Order only as needed (avoid bulk >1 month ahead).
- Use Agresso GL code **3869 Public Patient Involvement Contributions**.
- Product text must include purpose (PPI), aggregated costs, anonymised number of contributors, voucher breakdown, and contribution duration (not hours).
- Inform contributors they are responsible for managing their own tax affairs and obligations.
- **Ongoing monitoring:** if a contributor's role grows in scope, frequency, or duration, it may shift to an employment-like arrangement. Reassess and seek advice from PPI Ignite Network@ UCC and Finance if needed.