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UNIVERSITY OF CONNECTICUT

Office of the Vice-President for Research
Sponsored Program Services

Guidance for Human Subject Participant Payments on Sponsored Awards

Created on: July 19, 2021

Revised: January 14, 2025, July 2, 2025

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A. Getting Started

University research that involves humans, human tissue, subject surveys/tests, or the use of human subject records requires Institutional Review Board (IRB) review and approval regardless of funding source. IRB protocols with funding provided by a sponsored award should be submitted as early as possible. In many cases, new protocols are submitted at the "Just in time" (JIT) notification when provided by sponsoring agencies, or at least 30-45 days prior to the anticipated award start date.

Prior to initiating any process for paying a human subject participant, both of the following items must have been approved and verified:

1. An IRB Protocol has been submitted, approved and the IRB has linked the approved protocol to the InfoEd proposal record.
2. Expected payment(s) to participants match the Informed Consent that has been approved by the IRB (which is typically signed by the enrolled participant, when applicable, as not all informed consent requires signature).

Additional guidance on the IRB process, may be found at https://ovpr.uconn.edu/services/rics/irb-2/.

B. Introduction: OVPR-SPS award setup requirements for human subject payments

At the time an award is being initially setup as a sponsored project in the InfoEd software application and in Kuali Financial System (KFS), the Office of the Vice President for Research ("OVPR") via Sponsored Program Services ("SPS"):

a. Reviews the Internal Proposal Review (IPR) form to determine if the project includes human subjects.
b. Reviews the approved budget to see if it includes human subject payments.
c. Verifies an IRB protocol has been reviewed and approved by the IRB office in accordance with relevant regulations and linked to the sponsored award.
   - If an IRB protocol hasn't been approved the subject incentive budget (if applicable) is withheld from the budget entry, and the PI/department is notified. Once the IRB protocol is approved and linked to the sponsored award in the InfoEd system, the subject incentive budget is loaded into the KFS financial system. No human subject research can occur until IRB approval has been obtained.
   - If the human subject activities of the project are to occur at a later date (i.e., during second six months or year 2 of the project), the SPS Post-Award unit withholds the subject incentive budget (if applicable) and follows up with PI on the IRB status when applicable. No human subject research can occur until IRB approval has been obtained.

d. Reviews the proposal and/or reaches out to the department to identify how participants are planned to be compensated.
   - If cash payments are anticipated to be made using a research advance account or gift cards will be purchased using a P-Card, at the time of the project setup, SPS will establish a new 4 ledger subject advance account or identify an existing 4 ledger account to be used by the department and Principal Investigator to make human subject payments. *(Note: Typically, only one 4-ledger subject advance account needs to be established for an investigator who has multiple studies with participant payments).* The advance may be requested on-line within the Kuali Financial System (KFS) by completing a Disbursement Voucher ("*DV")* and routing it to Accounts Payable ("AP") for processing and approval. ***For more information on requesting a Research Advance, please refer to the Advance Guide and Training Video located on the Accounts Payable website.***

C. Human subject participant payments and documentation standards

In most studies, it is imperative that the institution protect the confidentiality of its human research subjects. Information and details that pertain to each subject participant must be retained in the investigator's records and stored in a safe and secure location that will ensure the confidentiality of the participant and their study record.

- For research studies where participant identities are to be kept confidential, each participant enrolled in the study should be assigned an enrollment number or code so the participant's identity is never referenced in any document that may be publicly accessible.
- Research study logs should be created and securely maintained that cross-reference the name of the subject and their enrollment identification number and/or code.
- When applicable, the Principal Investigator must obtain signed consent forms from the subject participant(s) and retain these forms in a secure location as part of the investigator's record.
- The PI or his/her designee must maintain proof of payments made to research subjects for both cash and non-cash payments. This proof can be in the form of a payment log, electronic payment list with unique identifiers, or pre-numbered department receipts. Any participant receiving a payment in person signs a participant log or receipt to acknowledge receiving the payment. These records are **not** to be

submitted when documenting payment(s) for reimbursement but are to be made available to an auditor or university official for inspection, when requested. All documents are to be securely retained as part of the investigator's record. A log listing the participant's identification number/code, number reference from the signed pre-numbered receipt and monetary value and date of the payment should suffice for backup documentation when submitting a DV in KFS.

Reminder: If the human subject incentive payments are expected to change from the amounts preapproved by the IRB when the project was initially setup and approved, the PI must seek reapproval from the IRB for the amended subject incentive budget.

D. Complying with IRS treasury regulations

If any human subject receives, or is expected to receive, incentive payments equaling $600 or more in any calendar year, then the University is required by law to report the compensation to the IRS and to the participant on Form 1099-MISC at the end of the calendar year. In order to comply with these regulations, the PI or his/her designee must obtain the participant's taxpayer identification number and current mailing address or a completed Form W-9 from the participant. (www.irs.gov/pub/irs-pdf/fw9.pdf) (Note: Certain foreign nationals that meet the definition of a *nonresident alien* for tax purposes will not be able to complete Form W-9. Instead, a completed Form W-8BEN would need to be collected from that participant. Please see the section below entitled *Compensation to Foreign Nationals* for more guidance on this issue.)

By the second week in January following the close of the calendar year, it is the responsibility of the PI to provide the Accounts Payable Department with a list of all participants who received $600 or more in human subject payments during the calendar year. The list should include the participant's name, taxpayer identification number, current mailing address and the total amount of human subject incentive payments made to the participant during the calendar year that just ended.

Please note that a participant's compensation does **not** include properly documented expense reimbursements made in accordance with UConn's Travel Policy and Procedures.

The University recognizes that there may be certain research projects where the confidentiality of the participant is so imperative that it will refrain from collecting tax information from the participant and assume the risks (penalties and interest) associated with not complying with its tax reporting obligations.

Compensation to Foreign Nationals

Payments to Foreign Nationals for their participation in human research studies conducted in the United States may be subject to income tax withholding pursuant to Internal Revenue Code Section 1441(a) of the U.S. Income Tax Code if the participant meets the definition of a *nonresident alien* for income tax purposes. For research studies that involve **only** the participation of UConn students and/or employees, the nationalities and tax residency statuses of the participants are known by the University and, therefore, the University must determine if income tax withholding is required on the remuneration payments made to these Foreign National participants. It is advised that the PI contact the Tax and Compliance office (referenced in Section H below) prior to making a payment to a foreign student or employee to determine if income tax withholding is required. In some instances, even if the participant meets the definition of a nonresident alien, withholding will not be required because the individual may qualify for one of many tax withholding exceptions.

When conducting studies where either the nationality of the participant(s) is known to be foreign or it is self-identified by the participant to be foreign, the PI must contact the Tax and Compliance Office to determine if income tax withholding is required on payments of cash and cash equivalents (i.e. gift cards) made to this individual. The rate of income tax withholding is typically 30% unless an exception applies. Any amount of cash withheld for income taxes will need to be deposited into KFS Account # 9018324 (NRA Fed Inc Tax Whld) which will subsequently be transmitted to the U.S. Treasury Department by the Tax and Compliance Office. In instances where an incentive payment is made to a foreign participant before the PI realizes that it was subject to income tax withholding, the withholding tax will still need to be paid using other project funds.

Payments to Foreign Nationals for research studies conducted **entirely** outside of the US are exempt from IRS tax withholding and reporting. However, payments being made to U.S. tax residents located outside the U.S. requires consultation with the Tax & Compliance Office to determine tax reporting requirements. Further, payments being made to individuals or entities outside the U.S. **does** require a review and verification to ensure that financial assistance is not being provided to a blocked or sanctioned individual/entity. This verification is fairly routine and does not take long to perform. **Contact Export Control at ExportControl@uconn.edu for assistance or refer to section H below for additional contact information.**

E. Current methods available for paying human subject participants

1. **ClinCard (Preferred method to compensate human subjects)**
ClinCard is a subject incentive payment program facilitated by Greenphire, an external vendor that specializes in assisting research Institutions (including colleges, universities, hospitals, and research labs) with the financial aspects of issuing and reporting incentive payments to human subject research participants. ClinCard is a reloadable debit card that is used the same as a preloaded gift card. The ClinCard is provided to the participant in a sealed envelope, but the card initially has no redeemable cash value. When a participant is due an incentive payment for their completion of a task required by the study, the ClinCard will be electronically loaded with cash using Greenphire's secure online portal. The ClinCard can be loaded as often as needed during the study to deliver payments to the participant once they've completed their obligations. This ClinCard approach for compensating human subjects eliminates the risk of having a physical inventory of preloaded gift cards on campus that could be stolen if not secured properly. At any time during the study or at the end of the year, the PI or a designated member of the research team can login to the online portal to review previously issued payments to a particular participant or to review the total payments issued to all participants enrolled in a study.

   To issue a ClinCard to a human subject:
   - First, due to federal banking regulations prior to issuing a payment the PI or Study Coordinator must obtain the subject's first name, last name, address and date of birth. When provided this information the Study Coordinator will search for the individual in the Greenphire portal prior to completing a new registration. The portal has built in TIN validation that will confirm the TIN accuracy prior to the registration being finalized. If a TIN doesn't match the portal will not allow the individual to be registered. If a participant is expected to receive more than $300 during a calendar year, the PI must also obtain the subject's taxpayer identification number or TIN (e.g., social security number).
     - In cases where a PI believes collecting a subject's TIN may negatively impact recruitment, they can request an exemption. The exemption request is collected by the Greenphire Administrators then forwarded to the Associate VP for Research Integrity & Regulatory Affairs or delegate. Upon approval the TIN collection requirement will be disabled in the ClinCard system.
   - Second, when the participant is due a payment, the PI or a designated member of the research team should deliver the ClinCard to the individual in the sealed envelope provided by the Greenphire Administrator or designee.
   - Third, the study team will subsequently load payment onto the card electronically using Greenphire's secure portal. The card can be loaded with a one-time payment or the PI can designate the card to be reloaded automatically for a certain dollar amount at predetermined intervals over the course of the study.

   Recording the ClinCard expense to KFS will be processed manually by the Greenphire Admins until an automated feed can be created. For the time being below are the steps to record the expense(s) in KFS:

- First, download a copy of the “Expense Report via the ClinCard system found under the reports option on the menu bar. Specify the “to” and “from” dates as requested then select download report. Using the “Study ID” field sort by KFS account number.
- Second, open a DV in KFS and populate the as follows.

Payment Information section

- Payment Reason Code: H- Cash,TravelAdvances,PettyCash,StudyAbrd
- Payee ID: 33138-0 (Greenphire Inc)
- Check Amount: $ amount charging to KFS study account from the report generated above

- Invoice Number: ACCT 1499:00002-**23**. NOTE: to invoice number (23) increases by 1 with each DV.
- Check Stub Text: Greenphire Account 1499:00002 - UConn Health Sciences

Accounting Lines

- Line 1: 4161970-1175 $ amount charging to KFS study account (debit)
- Line 2: 4161970-1175 $ amount charging to KFS study account (credit)
- Line 3: KFS Study Account-7045 $ amount charging to KFS study account (debit)

Notes and Attachments

- Attach report downloaded from ClinCard system showing payments for designated period being charged to KFS study account.

*NOTE: Using Greenphire’s ClinCard is not ideal for all studies. Examples of the types of studies that may be exempted from using Greenphire include (but aren’t limited to) the following:

1. Anticipated payments less than $10.00/participant,
2. High volume online survey-based studies,
3. Studies where participants receive stipends as payments.

2. **Research advance and corresponding 4-ledger advance account.**

- **Overview:**

  Currently, at UConn, the majority of human subject incentives are paid using a 4-ledger advance account. However, going forward, we are recommending using the ClinCard option explained above when possible which will reduce theft risk, ensure confidentiality and ease the administrative responsibilities required of the PI and the research team under this approach.

  An advance is recorded as a University loan given to the principal investigator or requestor. The amount of funds advanced to the PI is recorded in a 4-ledger receivable account in KFS (Cash Advances-Research (Object Code 1175)) which is tied to a specific project and investigator. When the investigator/department submits the initial request for an advance by creating a Disbursement Voucher (“DV”) eDoc in KFS *(further explained in the next bullet below)*, the request will route to the SPS department for approval. SPS verifies that the correct 4 ledger account is referenced and the KFS eDoc contains all required documentation. Once verified, SPS approves the eDoc and the *DV* then routes to AP for processing. After SPS approves the advance request, it will record the advance as an encumbrance (liability) against the human subject incentive budget line-item in the grant account for this particular research award.

In general terms, the cash advance is given directly to the PI's banking account to make payments to human subject research participants. When the PI makes payments to the participants, he/she must create a DI in KFS to document the use of the funds. When the eDoc is approved and processed, the payments made to the human subjects are recorded as an expense to the SPS grant account and a reduction to the 4-ledger Cash Advances Research receivable balance (Object code 1175).

- **Requesting a Research Advance (not preferred method)**

  To request a research advance, the department submits a *DV* eDoc in KFS for the initial advance amount. Research advances are recorded as a receivable under object code 1175 on the 4-ledger subject advance account; the 4-ledger accounts' title should include a reference to the corresponding sponsored grant account number. *If a 4-ledger human subject advance account has not been established, please contact your SPS team member for assistance (Refer to section H below for contact information).*

  The initial advance request (the DV eDoc) should include a copy of the:

  i. Promissory Note signed by the PI which is obtained from Accounts Payable (AP); and
  ii. IRB protocol approval letter that corresponds to the sponsored awards' activity; and
  iii. A copy of the human subject incentive budget that details subject payment amounts and totals

  The request, after submitted by the department, routes to the OVPR SPS Post Award unit for review and approval, then to AP for processing and disbursement.

  For detailed procedure and process information on requesting and submitting a DV for an advance, please refer to the *Accounts Payable Advance Guide* and *Training Video* located on the Accounts Payable website.

- **Q & A Guidance for using the Research Advance method:**

  i. How soon should I request an advance before funds are needed?

  Ideally, an advance should be requested approximately **4 weeks prior** to the time needed.

  ii. How much money should be requested when I ask for an advance?

  Typically, the amount requested for the advance should not equal the total amount budgeted for human subject incentive payments. Rather, the amount requested should represent the amount of funds needed in the short term before the next DV is expected to be submitted and fully processed.

  > *Example: Your total budget for human subject payments is $1,200. You are going to pay 2 individuals each $600 over a 12-week period which equates to $100 a week. If you submit a DV on a weekly basis, plan to have enough advance funds to cover 3 weeks of payments ($300). (3 weeks = amount needed for 1 week plus 10 business days (2 weeks) for cushion due to possible DV processing delays.)*

  In KFS, you should use a (DI) to record the spending of a cash advance and a (DV) to request a transfer of more of your preapproved advance budget. Advances may be either spent down *(DI)* or replenished *(DV)*. For studies that span several months to several years, we recommend having your total budgeted advance transferred to your account in increments, as needed, to cover payments obligations. Conversely, for studies of very short duration, a request for the entire advance budget may be more appropriate.

iii. ***How frequently should a DV/DI be submitted for recording the subject payments and replenishing my advance funds?***

A *DV* or *DI* to process payments made to participants on a sponsored account may be submitted and processed as often as daily but, at a minimum, should be submitted on a monthly basis.

iv. ***a. Can I pay non-U.S. persons or an entity while traveling abroad?***

University activities that involve the international payment of funds to non-U.S. persons abroad need to be verified to ensure that the university is not inadvertently providing financial assistance to a blocked or sanctioned entity. The PI should not make a payment to a foreign person or entity before contacting OVPR's Export Control Officer at exportcontrol@uconn.edu

b. Can I use my advance to pay for other out-of-pocket charges, including nominal payments for volunteers or individuals providing services that are associated with the same sponsored award?

The PI should NEVER use the advance to ***pay for any expenses other than human subject incentive payments. Participant payments processed as part of the advance are coded in the financial system as*** human ***subject payments***. If the cash advance is used to pay for ***other expense*** types, they will likely be miscoded and improperly recorded in the University's financial system. Furthermore, if the advance is erroneously used for expenses other than human subject payments, it may appear that the PI has exceeded the preapproved budgeted amount for human subject payments. The most appropriate method to reimburse or pay for another project expense, is to set the payee up in Huskybuy as a vendor and request reimbursement or payment by using a separate DV. This will ensure that the expense type is properly documented and recorded in accordance with UConn's standard procedures for paying outside vendors.

v. ***What type of documentation is required to be attached to a DV/DI when replenishing or spending a research advance?***

A payment log containing each participant's assigned identification number, pre-numbered receipts, amounts paid, and payment disbursement dates will be sufficient documentation to attach to the *DV* or *DI* e-doc.

Please keep in mind that payment logs containing the participant's actual names and other personal identifiable information are **not** to be attached to the *DV/DI* request in order to maintain participant confidentiality. It is also important to remember that the information presented in the payment log (such as the patient/participant number) attached to the *DV/DI* should allow for an auditor or inspector to trace the payment(s) back to the following: an enrolled study human subject participant, a copy of the receipt signed by the human subject participant acknowledging receipt of payment and their signed consent form.

For more information and guidance on the documentation standards necessary for the payment of human subject participants, please refer to section C of this document titled: ***Human subject payments and documentation standards.***

3. **Gift Cards**

Gift cards used to compensate human subject participants can be issued in various forms and formats. They may exist in the form of physical cards, certificates, email vouchers, HuskyBucks, or credits on merchant web sites. Gift cards are typically purchased with departmental procurement cards (PCard) issued by UConn's procurement office; however, **the purchase of gift cards using a PCard is only allowed if prior approval is obtained**. Please contact the PCard Administrator or submit the PCard/Gift Card Pre-Approval form in HuskyBuy before using a PCard to purchase gift cards. (Refer to section H below for contact information). **As a general rule, gift card purchases should not be charged directly to a federal sponsored award until after the cards are actually given to participants for their involvement in the study.** Similar to the research advance disbursement process, once the gift cards are provided to participants, the PI must create a DI in KFS to document the distribution of the human subject payments. The value of the gift cards

actually given to participants should be charged to the appropriate 2-ledger or 4-ledger discretionary account and processed.

For physical cards, maintaining a strict and rigorous inventory control monitoring and disbursement system can be challenging especially when there are multiple interviewers and disbursement agents involved in the study. The information presented below represents general guidance for the management, documentation and disbursement of physical gift cards at UConn.

Gift Card Purchase and Management:

- First, purchase the number of gift cards that is anticipated to be disbursed over the next one to two months. Additional cards can be purchased, as needed, but it is difficult to return them in the event that too many are ordered.
    i. Gift Cards can be purchased using the UConn procurement card **with prior approval by the PCard Administrator only** as outlined in the Procurement Card User Manual, Section 1 – Restricted Purchases.
    ii. The cost of the gift cards purchased should be recorded in a non-sponsored, discretionary asset account. As cards are distributed to participants for payment, the asset gets reduced

    iii. and the expense gets recognized. This is done by initiating a DI in KFS.

- Second, after purchasing and receiving the gift cards,
    i. Create a gift card inventory control log which is a list of all the cards purchased; each identified by its unique card number and its dollar value. When a gift card is given to a research study participant, please identify the following information in the log next to the gift card that was distributed:
        a. the identification number or code (not the name of the participant) of the participant who received the gift card, and
        b. the date that the gift card was provided to the human subject participant.

        NOTE: A copy of the gift card inventory control log, containing no personal information of the participants, will be attached to the DI as supporting documentation when recording the expense in the sponsored grant account *(refer to the fourth step below)*.
    ii. The undistributed gift cards must be kept in a locked and secure location with access limited to the PI and designated staff.
    iii. The purchase of online gift certificates for web-based studies should be done using a 4-ledger subject advance account. The PI and researchers should maintain a list of all participants by their corresponding de-identified study ID or unique identifier, who enrolled in the study and received an online gift certificate. A *DI* is used to reduce the asset and recognize the expense when the online gift certificates are distributed to participants. This activity can be performed as frequently as daily, but should be performed no less frequently than monthly.
- Third, when giving a physical gift card to a participant in person, have each participant sign a pre-numbered receipt that acknowledges receipt of the card. The receipt reflects the date the participant

received the card, the last 5 digits of the card number given to the participant, and the gift card's monetary value.

- Fourth, prepare and submit a *DI* to document the disbursement of the gift cards. The DI effectively reduces the inventory asset that was set up when the cards were purchased and records the expense in the sponsored grant account. **Remember to attach a copy of the completed gift card inventory control log** for each card disbursed that includes the participant's identification number/code and receipt number so that the cards can be easily accounted for and tied back to the study.

- Fifth, to minimize or eliminate the risk of theft, the duties associated with the purchase, storage, payment, and *DI* processing of the gift cards should be segregated which will ensure the department is utilizing strong internal controls while managing the research project.

4. **Standard *Disbursement Voucher (DV)* through UConn Accounts Payable**

   This method is rarely used and is only used for those studies that **<u>do not</u>** require the confidentiality of the enrolled human subject participants to be maintained. In addition, payment is provided by mail after participation is complete. This method requires two basic steps:

   - First, the individual must be setup as a vendor in *Huskybuy*
   - Second, the investigator or department submits a *D*V to issue a check to the individual after their participation in the study.

5. **Providing incentives (t-shirt, book, water bottle, etc.)**

   Incentives other than cash payments should be specifically identified in the proposed budget to the sponsor and may require additional sponsor approval once awarded. It is important to remember that when purchasing any noncash incentive items, Procurement Policies and Procedures must be adhered to.

   - Typically, incentives are treated similar to gift cards. However, incentives such as t-shirts and books do not often have unique identification numbers. Emphasis is placed on the study participant logs and/or pre-numbered receipts with signatures or unique identifier, of the participants for documentation support *(refer to the gift card purchase and management section above*).

   - Nominal valued incentives such as a pencil or candy provided to participants should be documented in the budget, and the quantity purchased should be reasonable for the number of participants enrolled.

F. Donations to Charities on Behalf of or In-Lieu of Human Subject Participant Payments

- Federal Uniform Guidance Section 200.434, Contributions and Donations state "*Costs of contributions and donations, including cash, property, and services, from the non-Federal entity to other entities, **are unallowable**."*
- For non-federal research grant sponsors - unless the terms of the grant or contract clearly authorize a usage of funds not consistent with UConn's policy titled "Use of University Funds for Gifts, Social Functions, Sponsorships & Donations", charitable donations **are not permitted** to be made on behalf of or in lieu of a human subject participation payment.
- For University or Institutional grant funds – University policy titled "Use of University Funds for Gifts, Social Functions, Sponsorships & Donations" identifies under section IV that Donations of University Funds **are not permitted.**

In unique circumstances exceptions to this policy may be considered for non-federal funds by the President, Provost, and their authorized delegates.

G. Monitoring, review and closeout of the Advance and 4-Ledger account

Monitoring & Review

- SPS approves the advances and replenishments when the *DV* is submitted through KFS. SPS will review the *DV* to make sure on the initial advance that the IRB approval and Promissory Note match the sponsored project and the correct object code (1175) is being used.
- UConn Accounts Payable monitors the activity of all the advances issued on 4-ledger accounts that correspond to a sponsored project. UConn Accounts Payable informs SPS quarterly of all Grant advances where there is no activity within 90 days of the issuance of the advance or the last time the advance was reconciled. SPS will contact the department for a status of the advance to ensure proper monitoring.

- Principal Investigators and designated research team members must do the following with respect to each research study using an advance to make human subject payments:
  - monitor disbursements and replenishments and reconcile the 4-ledger advance account with the expensing of payments to the sponsored grant account;
  - ensure payments made to human subjects are recorded in KFS on a timely basis, no later than 30 days from the payment date
  - ensure confidentiality of human subjects is maintained by using a coding or number system that does not identify the participants by name
  - reconcile and closeout the advance account once human subject participation is complete
- When receipts are submitted to reduce an advance, SPS will prepare and submit a corresponding entry to unencumber the grant account by the same amount of the submitted receipts.

Closeout of Advance

- When the project is complete, or human subject participation on the project is complete, unused subject advance funds should be returned to Cash Operations. Before returning funds to Cash Operations, the department/principal investigator should process a ***Cash Receipt (CR)*** e-Doc in KFS to return the excess cash to the University crediting the corresponding 4-ledger subject advance account, object code 1175. For more information on completing and processing a Cash Receipt e-doc, please refer to the *KFS Cash and Accounts Receivable Guide* for a step-by-step procedure. A final reconciliation should be done by the department by submitting a *DI* to reduce the advance. Please refer to the

- *Accounts Payable Advance Guide* and ***Training Video*** located on the AP website for information on how to submit a DI e-doc in KFS.
- SPS will perform a final reconciliation to ensure that the receipts submitted match the expense recorded on the grant and that the cash advance line 1175 has been reduced to "0."

H. Contacts

Department	Contact
Accounts Payable	• Telephone: (860) 486-4137 • Email: travel@uconn.edu • Website: http://accountspayable.uconn.edu/
Export Control	• Telephone: (860) 486-3994 • Email: exportcontrol@uconn.edu
Tax and Compliance	• Christopher Cipriani, Director • Telephone: (860) 486-4653 • Email: taxcompliance@uconn.edu • Website: http://tax.uconn.edu
OVPR SPS Assistance	SPS Team Leads in Sponsored Program Services: Telephone: (860) 486-3619 • Khalid Jabarkhail – khalid.jabarkhail@uconn.edu • Daniela Parciasepe – Daniela.parciasepe@uconn.edu • Meg Niewinski – meg.niewinski@uconn.edu
Procurement Services	• Nancy Patrylak, Procurement Systems & PCard Program Administrator • Telephone: (860) 486-2622 • Email: Nancy.Patrylak@uconn.edu • Website: http://purchasing.uconn.edu/