

Public and patient involvement and engagement in research: payment guidance

Researchers involving or engaging members of the public in their research may offer a payment to recognise and reward these people for their contribution and expertise. This guidance has been written to help researchers understand how these individuals should be paid.

Involvement activity

Researchers should start by considering the nature of the involvement activity. The HMRC definition of a 'lay representative' and the activities they will carry out is given below. If the involvement activity matches this definition, then the HMRC will not consider the amount paid to these lay representative as "earnings" for PAYE or NI purposes.

HMRC definition of a lay representative: "[T]he use of "lay" people or "users" in research. Here the people in question are invited to attend meetings to give their views on various matters to inform the research process and direction. Often, they will be former or current patients, representatives of particular groups such as retired people, or representatives from charities. Payment is made to them for their participation in the meetings."

Example: A member of the public attending a research project meeting as a public representative four times per year would be defined by the HMRC as a lay representative under this definition.

Payment

The NIHR advises that institutes should have an organization-wide and consistent approach in how the HMRC guidance is applied. The approved procedure for St George's is outlined below.

- Payment can be made by bank transfer or by voucher. The amount paid should be decided by the researcher and be in accordance with funding for the project.
- Researchers may decide to pay certain expenses on top of the payment so that involvement in research is both accessible and inclusive for members of the public. For example, disabled people may require a support worker/assistant to support them to get actively involved in research; certain researchers may need to involve people who are geographically distant from the university and require travel costs to be covered; and some people may need childcare costs to be included to allow them to attend meetings.
- Vouchers may be purchased using a purchasing card, or staff may claim the amount back using the Staff Expenses Form.
- Bank transfer / expenses can be made to the lay representative using the General Expenses form (non-staff). This form will need to be completed, authorized, and returned to Payroll with relevant receipts for processing.

What to do if the involvement activity does not match the HMRC definition

Researchers should contact HRhelp@sgul.ac.uk, providing a detailed description of the activity so that the status of the individual can be decided.

Researchers should note the following important points:

- Where the activity does not meet the HMRC definition there is likely to be tax implications for the individual regardless of the method of payment e.g. vouchers will also be treated as earnings.
- Individuals in receipt of benefits should seek advice before accepting payment for involvement; free advice is available through the Benefits Advice Service, provided by Bedford Citizens Advice Bureau.
- In the event of an HMRC audit, the HMRC may examine lay representative payments. Researchers should be aware that it is their responsibility to ensure the correct method of payment has been followed.

The Public Engagement Team at St George's are currently collecting cases studies to use as examples to help researchers understand how the HMRC definition has been applied. If you have a case study, you can share please contact pe@sgul.ac.uk.

This guidance has been prepared in consultation with St George's Payroll, Human Resources and researchers and is based on information provided by the HMRC Employment Income Manual (September 2021) and the NIHR (National Institute for Health Research) Payment guidance for researchers and professionals (April 2021).