

Research-Related Gift Card & Tracking Log Process

Description: OSF conducts Human Subject Research (HSR). Some of these projects allow for research participants to receive payments for their services in the form of gift cards. OSF requires special tracking of research-related gift card use in order to be compliant with IRS regulation.*

1. Pre-approval of the use of gift cards is required from Research Administration as part of the OSF Research permission process
 - a. Informed consent language must be aligned with plan to use gift cards
 - b. Purchasing of gift cards is normally handled by the home department
2. A substitute W9 form is required from each subject to be kept on file with the Study Team for audit purposes
3. Use the gift card tracking log provided by Research Administration (available on the Research website)**
 - a. The Study Team, not Research Administration, maintains this tracking log for each recipient
 - b. Each time a gift card is issued:
 - i. Complete entry on gift card tracking log per subject, per payment
 - ii. Make a copy of the gift card issued to the subject
 - iii. Add subject name and subject ID to gift card copy
 - iv. Have subject sign and date copy of gift card verifying receipt of gift card AND
 - v. Study Team member must also sign and date copy confirming distribution to the subject
 - vi. Scan this document and save electronically with study records (may be needed for audit)
4. Required OSF IRS Reporting
 - a. Annually within the first week of the calendar year, the Study Team must submit information from the gift card tracking log from the previous year for any recipient:
 - i. Email to OSFHealthCare.AP@osfhealthcare.org and CC OSF.CRBO@osfhealthcare.org with a subject line of "1099 Information"
 - ii. Attach gift card tracking log
 - iii. Accounts Payable will upload those subjects to receive a 1099 from OSF HealthCare
5. The Study Team will put controls in place that document the purchase of gift cards and reconcile them when distributed. Purchase and distribution records must be available for audit.

**Process does not apply to Sponsor-provided gift cards or University-purchased gift cards*

***All gift cards need tracked regardless of whether the Foundation is reimbursing OSF for the purchase or not*