

Guidance: Gift Cards as Research Subject Payment

Description: OSF HealthCare (OSF) is an institution that engages in or is involved in the conduct of human subject research (HSR) studies. Study sponsors/investigators may pay study subjects as compensation for time and effort given to completing study-related activities. Studies may have compensation payments in the form of gift cards (e.g., specific store, pre-loaded debit card). Payment may have tax obligations for OSF and the study subject. This Guidance provides information on the use of gift cards and tracking and reporting of payments to ensure compliance with tax obligations.

Scope: This Guidance applies to OSF-issued, research-related compensation to study subjects using gift cards REGARDLESS of the source of funding (e.g., industry, grant, departmental). Investigators/study teams should consult Research Administration (OSF.ClinicalResearch@osfhealthcare.org) with questions or concerns about the applicability of this Guidance.

Process:

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 align with study plan/protocol to use gift cards
 - b. Purchasing of gift cards is normally handled by the Principal Investigator and/or home department
2. The study plan/protocol must include details on gift card administration, including, but not limited to:
 - a. Source of funds
 - b. Purchaser
 - c. Distribution and tracking processes
 - d. Reporting process
 - e. Information management (e.g., storage, security, sharing, destruction)
 - f. Faulty, defective, or lost cards
3. Tracking
 - a. Investigators/study team MUST ALWAYS track ANY compensation paid to study subjects
 - b. Tracking gift card payments TOTALING LESS THAN OR EQUAL TO \$200 per subject for duration of study participation
 - i. A template [Gift Card Tracking Log](#) is available on our Research website to track each gift card distribution for each recipient (NOTE: You must download and save the Gift Card Tracking Log for use)
 - ii. Complete entry on Gift Card Tracking Log per subject, per payment
 - iii. Make a copy of the gift card issued to the subject
 - iv. Add subject name and subject ID to gift card copy

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- v. Have subject sign and date copy of gift card verifying receipt of gift card
 - vi. Study Team member must also sign and date copy confirming distribution to the subject
 - vii. Scan this document and save electronically with study records (i.e., in event of audit)
 - viii. OSF does NOT require investigators/study teams to report gift card payments TOTALING LESS THAN OR EQUAL TO \$200 to a study subject (See below in “Reporting” section)
- c. Tracking gift card payments TOTALING MORE THAN \$200 to a study subject for duration of study participation
- i. Use the [Gift Card Tracking Log](#) available on the Research website to track each gift card distribution for each recipient (NOTE: You must download and save the Gift Card Tracking Log for use)
 - ii. A [substitute W9 form](#) is required from each subject to be kept on file with the investigator/study team for audit purposes
 - iii. Complete entry on Gift Card Tracking Log per subject, per payment
 - iv. Make a copy of the gift card issued to the subject
 - v. Add subject name and subject ID to gift card copy
 - vi. Have subject sign and date copy of gift card verifying receipt of gift card
 - vii. Study Team member must also sign and date copy confirming distribution to the subject
 - viii. Scan this document and save electronically with study records (i.e., in event of audit)

4. Reporting

- a. OSF does NOT require reporting of gift card payments when:
 - i. Payment(s) to a study subject TOTAL(S) LESS THAN OR EQUAL TO \$200 per subject, for duration of study participation), OR
 - ii. OSF funds are NOT used to purchase gift cards, such as, but not limited to:
 - 1. Non-OSF department funds
 - 2. Extramural grants [e.g., NIH, Community Health Advocacy (CHA)]
 - 3. Sponsor-provided gift cards
- b. Consult OSF Research Administration with questions about reporting eligibility
- c. Required reporting
 - i. Annually within the first week of the calendar year, the investigator/study team must submit the Gift Card Tracking Log from the previous year for any recipient
 - ii. Email to OSFHealthCare.AP@osfhealthcare.org and send copy (i.e., “cc:”) OSF.CRBO@osfhealthcare.org with a “Subject” line of “1099 Information”
 - iii. Attach Gift Card Tracking Log
- d. Accounts Payable will upload those subjects to receive a 1099 from OSF HealthCare