



Gift Card Guidelines for Human- Subjects Research Participants

GUIDELINE FOR HUMAN-SUBJECTS RESEARCH GIFT CARDS REQUESTS

The purpose of the procedural guideline is to establish the proper administration of gift cards related to human-subjects research participants.

REASON FOR GUIDELINES

It outlines the establishment of the use of gift cards as payment for participation in human-subjects research participants.

GUIDELINE SPECIFICS

- Gift cards may be issued as an enticement to participants in human-subjects research studies.
 - It is the responsibility of Principal Investigators (PIs) to verify whether gift cards are an allowable expense for their source of funding.
 - There should be no expectation of confidentiality for the participant receiving the gift card, due to processing requirements and possible tax implications.
 - The IRS considers gift cards “cash equivalents,” which may be taxable to the recipient.
 - All gift cards are processed by Finance and Business Operations through a third-party provider. Due to these processing timelines and logistics, gift cards are not immediately available for participants.
 - Requests for utilizing gift cards for human-subjects research participants must be submitted at least two weeks prior to the start of data collection.
 - Guidelines and procedures regarding gift cards for human-subjects research participants are subject to change.
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PROCEDURES

- 1) Confirm receipt of grant funding in which human-subjects research participation has been approved.
- 2) Confirm use of gift cards for human-subjects research participants are an allowable expense on the grant funding.
- 3) Prior to initiating any research involving gift card enticements, PIs must request approval to pay the human-subjects participants by completing the ***Gift Cards For Human-Subjects Research Request Form***, including securing the following approvals:
 - a. PI Supervisor
 - b. Grants Award Services Office (postawards@nsc.edu)
- 4) Submit form to Accounting Services at businessoffice@nsc.edu for review and approval.
- 5) With Accounting Services' approval, PI may commence human-subjects research, tracking participants using the ***Human-Subjects Research Participant Gift Card Distribution Form***.
 - a. Two versions of the Human-Subjects Research Participant Gift Card Distribution Form are provided and PIs can choose which to use based on confidentiality concerns among participants:
 - i. Multiple – When confidentiality among participants is not a concern and multiple students sign on one sheet.
 - ii. Individual – When confidentiality among participants is a concern and therefore one sheet is required per participant.
 - iii. Reminder: Confidentiality as a whole for the study cannot be guaranteed to the participants due to the taxable and processing nature of the transaction.
 - b. Research participants must complete all fields of the Human-Subjects Research Participant Gift Card Distribution form.
 - c. For research participants who do not provide an NSHE ID in the aforementioned step, an IRS Form W-9 may be required. If the amount of non-wage income received from any NSHE higher education institution (NSC, UNLV, CSN, GBC, TMCC, UNR, DRI, WNC, and NSHE System Administration) exceeds \$600 for the calendar year, these non-wage earnings will be reported to the IRS. Payments to participants are tracked and if the payments exceed a \$200 threshold an IRS Form W-9 must be completed, attached, and submitted to Accounting Services prior to the gift card distribution.
- 6) Upon completion of the research, PI should sign the bottom of the Human-Subjects Research Participant Gift Card Distribution Form(s) and return the form and any IRS Form W-9s to Accounting Services.
- 7) Accounting Services will process the gift card request with the third party vendor and track for applicable taxable reporting. Gift cards are considered “participant support” within the Workday system and transactions must include the spend category SC0454 and detail code DC024.
- 8) Gift cards are processed using third-party vendor TangoCard. Participant will receive an email with a “reward link” that is valid for use by over 100 vendors of the recipient's choice. Allow for 5-10 business days for processing after Accounting Services receipt of the completed Human-Subjects Research Participant Gift Card Distribution Form(s).

FORMS/INSTRUCTIONS (ATTACHED BELOW)

- 1) Gift Cards for Human-Subjects Research Request Form
- 2) Human-Subjects Research Participant Gift Card Distribution Form – Multiple
- 3) Human-Subjects Research Participant Gift Card Distribution Form – Individual
- 4) IRS Form W-4 (if required)

CONTACTS

SUBJECT	CONTACT	PHONE	EMAIL
Operations	Brandy Smith	(702) 992-2311	Brandy.Smith@nsc.edu
Accounting Services	Lee Ann Davis	(702) 992-2306	LeeAnn.Davis@nsc.edu
Post Awards	Alvin Hardimon	(702) 992-2309	Alvin.Hardimon@nsc.edu



GIFT CARDS FOR HUMAN-SUBJECTS RESEARCH REQUEST FORM

RESEARCH/GRANT NAME		HUMAN-SUBJECTS PARTICIPATION	
		START DATE:	
SOURCE(S) OF FUNDING		END DATE:	
FUNDING SOURCE(S) (GR)	AMOUNT(S)	NUMBER OF PARTICIPANTS:	
		UNIT COST:	
		TOTAL AMOUNT REQUESTED:	

PRINCIPAL

INVESTIGATOR: _____ DATE: _____

PI SUPERVISOR: _____ DATE: _____

GRANTS OFFICE REVIEW:	<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	REVIEWER SIGNATURE:	DATE:
ACCOUNTING SERVICES REVIEW:	<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	REVIEWER SIGNATURE:	DATE:

Procedures subject to change. Gift cards are processed using third-party vendor TangoCard. Participant will receive an email with a "reward link" that is valid for use by over 100 vendors of the recipient's choice. Plan for 10 business days for processing after Accounting Services receipt of the completed Human-Subjects Research Participant Gift Card Distribution Form(s).



HUMAN-SUBJECTS RESEARCH PARTICIPANT GIFT CARD DISTRIBUTION FORM - INDIVIDUAL

RESEARCH/GRANT NAME:	
PRINCIPAL INVESTIGATOR:	

FOR COMPLETION BY RESEARCH PARTICIPANT		
PARTICIPANT NAME		
PARTICIPANT EMAIL		
RESEARCH PARTICIPATION DATE		
GIFT CARD AMOUNT		
NSHE EMPLOYEE OR STUDENT (YES/NO)	IF YES, ENTER NSHE ID:	
	IF NO, DO YOU ANTICIPATE EARNING MORE THAN \$200 IN PAYMENTS FROM NSHE DURING THE CALENDAR YEAR?	IF YES, COMPLETE AND ATTACH IRS FORM W-9*
		IF NO, NO ACTION IS NEEDED AT THIS TIME. PAYMENTS ARE TRACKED AND IF THEY EXCEED A \$200 THRESHOLD, AN IRS FORM W-9 MUST BE COMPLETED PRIOR TO GIFT CARD DISTRIBUTION.*
*IF YOU ARE NOT AN NSHE STUDENT OR EMPLOYEE, IF THE AMOUNT OF NON-WAGE INCOME RECEIVED FROM ANY NSHE HIGHER EDUCATION INSTITUTION (NSC, UNLV, CSN, GBC, TMCC, UNR, DRI, WNC, and NSHE System Administration) EXCEEDS \$600 FOR THE CALENDAR YEAR, THESE NON-WAGE EARNINGS WILL BE REPORTED TO THE IRS		

TO BE COMPLETED BY PRINCIPAL INVESTIGATOR	
I CERTIFY THAT THIS ACCOUNTING IS CORRECT AND THAT THE AMOUNT LISTED ABOVE SHOULD BE PAID VIA GIFT CARDS TO THE RESEARCH PARTICIPANT. ALL REQUIRED IRS W-9 DOCUMENTS HAVE BEEN COLLECTED.	PRINCIPAL INVESTIGATOR SIGNATURE: _____ DATE: _____

Attach additional pages, if necessary. All required IRS Form W-9s must be turned in to Accounting Services with this form.
Guidelines and procedures regarding gift cards for human-subjects research participants are subject to change.



HUMAN-SUBJECTS RESEARCH PARTICIPANT GIFT CARD DISTRIBUTION FORM - MULTIPLE

RESEARCH/GRANT NAME:	
PRINCIPAL INVESTIGATOR:	

RESEARCH PARTICIPANT LOG

PARTICIPANT NAME	PARTICIPANT EMAIL	RESEARCH PARTICIPATION DATE	GIFT CARD AMOUNT	NSHE EMPLOYEE OR STUDENT (YES/NO)	IF YES, ENTER NSHE ID:	IF NO, DO YOU ANTICIPATE EARNING MORE THAN \$200 IN PAYMENTS FROM NSHE DURING THE CALENDAR YEAR?	
						IF YES, COMPLETE AND ATTACH IRS FORM W-9*	IF NO, NO ACTION IS NEEDED AT THIS TIME.*
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>

IF YOU ARE NOT AN NSHE STUDENT OR EMPLOYEE, IF THE AMOUNT OF NON-WAGE INCOME RECEIVED FROM ANY NSHE HIGHER EDUCATION INSTITUTION (NSC, UNLV, CSN, GBC, TMCC, UNR, DRI, WNC, and NSHE System Administration) EXCEEDS \$600 FOR THE CALENDAR YEAR, THESE NON-WAGE EARNINGS WILL BE REPORTED TO THE IRS. PAYMENTS ARE TRACKED AND IF THEY EXCEED A \$200 THRESHOLD, AN IRS FORM W-9 MUST BE COMPLETED PRIOR TO GIFT CARD DISTRIBUTION.

TO BE COMPLETED UPON CONCLUSION OF HUMAN-SUBJECTS RESEARCH PARTICIPATION

I CERTIFY THAT THIS ACCOUNTING IS CORRECT AND THAT THE AMOUNT LISTED ABOVE SHOULD BE PAID VIA GIFT CARDS TO THE RESEARCH PARTICIPANT(S). ALL REQUIRED IRS W-9 DOCUMENTS HAVE BEEN COLLECTED.	PRINCIPAL INVESTIGATOR SIGNATURE:	DATE:
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*Attach additional pages, if necessary. All required IRS Form W-9s must be turned in to Accounting Services with this form.
Guidelines and procedures regarding gift cards for human-subjects research participants are subject to change.*