

SPECIAL PROCEDURE FOR GIFT CARDS PURCHASED FOR HUMAN SUBJECT PAYMENTS IN CONNECTION WITH SPONSORED RESEARCH ACTIVITY ONLY:

1. Human Subject confidential information is only collected when necessary and collection is generally not required when issuing payments of \$100.00 or less. Human Subject payments of \$100.00 and under per occurrence can be processed via gift cards.
2. If a participant in a sponsored research study, will receive in excess of \$600.00 in a calendar year, the PI must contact the Controller's Office. The sponsored research activity will be required to fund all applicable taxes.
3. Payments to human subjects having a value over \$100.00 or more per occurrence for participation in a sponsored research study are not permitted in the form of gift cards. Payments required in excess of \$100.00 for Human Subject Payments must be made by check request and processed through Accounts Payable, with the copy of the completed Human Subject Voucher Form attached.
4. For U.S. Citizens or Resident Aliens, an IRS Form W-9 is required for the recipient of the human subject payment to be attached to the check request.
5. The procedures set forth in this Policy do not apply to gift cards distributed in connection with the sponsored research activity for which the Institutional Review Board (IRB) has approved a waiver of informed consent and authorization and no identifiers of the human subjects are collected. In addition, the PI is responsible for documenting the number of human subjects and the amount of payments for human subjects on the Gift Log Template (Exhibit B).
6. It is the responsibility of the PI to ensure that information collected and forwarded to Accounts Payable for purposes of remuneration of a human subject does not link the subject to the research study by title. Information should be required to complete the tax reporting form "Human Subject Voucher" and IRS Form W-9. The forms should be treated as confidential and should be sent securely in the event the human subject payments total \$600.00 or more in any calendar year.

Type of Cards	Quantity	Amount
TOTAL		

Expense Distribution

Reason for Gift Card Request

Activity #:

Object Code:

Requestor/Approver Signatures

Requestor Name (Please Print)

Requestor Signature:

Date:

Department Name:

Requestor's Email:

Phone #:

Approver Name (Please Print)

Approver Signature:

Date:

**NYIT
GIFT CARD DISBURSEMENT LOG**

Principal Investigators doing research covered under an IRB protocol should return all disbursement logs to OSPAR.

Principal Investigator: _____

#	Date of Distribution	Recipient's Name; or Person Distributing Payment if anonymous IRB protocol	Recipient's Status (i.e., Employee (E), Non-Employee (NE), Student (S), IRB Participant (IRB))	Employee/ Student Identification # or Social Security Number (Last four digits) or Subject ID code if IRB protocol	Nonresident Alien Yes(Y) or No(N)	Vendor Name Gift Card/ Certificate Number	Gift Card Amount	IRB protocol number
1			IRB					
2			IRB					
3			IRB					
4			IRB					
5			IRB					
6			IRB					
7			IRB					

8			IRB					
9			IRB					
10			IRB					
11			IRB					
12			IRB					
13			IRB					
14			IRB					
15			IRB					
16			IRB					
17			IRB					
18			IRB					
19			IRB					
20			IRB					
21			IRB					
22			IRB					
23			IRB					
24			IRB					
25			IRB					



Human Subject Voucher
For Payments over
\$100.00

_____ This subject will receive \$600 or more this calendar year.

_____ Payment will be issued by check.

_____ The subject will receive more than \$100 (check, gift card) for participation in the research study.

To be completed if any of the items above have been checked.

Subject's Last Name _____

Subject's First Name _____

Last 4 digits of SSN # _____

_____ Check if subject is an employee of NYIT

Please check one for U.S. Citizens or Resident Aliens

_____ Current calendar year W-9 attached

_____ W-9 previously submitted

_____ No W-9 required - calendar year payment is less than \$600

For Non-Resident Aliens

_____ Contact the Controller's Office

Description of Activity:

Dollar amount of Remuneration \$_____ (Human Subject Payments)

Principal Investigator Name (please print) _____

PI Signature _____ Date _____

This signature certifies the human subject listed above is eligible for payment having fulfilled all requirements outlined in the approved protocol.

Check one:

Subject received \$_____ in the form of: _____ Gift Card _____ Check

Subject Signature _____ Date _____