

Guidelines for the Purchase of Gift Cards

Institutional Funds (Ledger 1, 3, 4, or 5) - Payments to Human Subjects with IRB Approval

Gift cards may only be purchased with institutional funding for a sponsored or departmental funded research program which requires payment to human subjects. The project must be approved through the University's IRB protocol. The request to purchase gift cards should include the IRB approval, the fund code, the purpose, and the number and amount of the gift cards. The request for approval should be sent to the OSU Controller or designee. If a Pcard will be used to purchase the cards online, the approved request should be forwarded to the Pcard Administrator and attached to the pcard receipt.

The requestor must document the controls for safeguarding the cards including the mechanisms for storage of the available gift cards and a log of recipients for the issuance of cards. If they are given the cards in person, they should sign for the cards. If the cards are issued electronically, the requester must keep track of the names on the electronic card and the email address where they are being sent.

In accordance with OSU Policy 4-0401 section 4.01, OSU employees will be treated as any other human subject and will be subject to 1099 reporting (not W-2 reporting). The PI should track all payments (cash or gift cards) to see if any individual received payments in excess of the \$600 threshold for 1099's. Departments purchasing gift cards for research subjects will continue maintaining proper controls over the gift cards, only purchasing those that are needed and only using them for research subjects.

Custodial Funds (Ledger 9)

Student organizations may purchase gift cards for purposes other than research. The following guidelines must be followed:

- Approval for the purchase should be made prior to the actual purchase of the cards and should include the sponsor and officers of the organization.
- There is a limit of \$250 for the total amount purchased at one time and a single card limit of \$25 per card.
- Documentation must be maintained for the receiver of the gift card to include the name, address, CWID, and the amount of the gift card. This information should be attached to the disbursement voucher requesting payment or pcard receipt.
- As the cards are issued, the signature of the recipient should be obtained and the complete log of signatures attached to the purchase documentation.