IRB Gift Card/Cash Payment Procedure

1. Gift cards and/or cash may be used as reasonable compensation for entrants in research projects (Gift card exemption as detailed in NAU Policy: CMP 401-03: Prohibited Transactions).

2. The value of compensation may not be such that it creates “undue influence” that could compromise an entrant’s evaluation of risks or affect the voluntariness of his or her consent to participate in the study (see, 45 CFR 46.116). The value of a gift card and/or cash may not exceed $25 per research subject unless a waiver is first obtained from the Comptroller’s Office.

3. For auditing purposes, a log must be maintained with the following information:
   - Deference number of study
   - Date purchased
   - Gift card number if applicable
   - Value of the card and/or cash
   - Date given to research entrant
   - Name of research entrant to whom the card and/or cash is given (if anonymous, research participant number or code may be used)
   - Name of the person who releases the card and/or cash (only researchers named on the IRB application may release the card).
   - Signature of the entrant (if anonymous, research participant may write the date received)

4. Log sheet (Human Research Gift Card/Cash Log) must be maintained as part of the research documentation.