**Statement on the use of Gift Cards for research purposes**

**Gift Cards and other Cash Equivalents**

The Internal Revenue Service has deemed payments made via gift cards or similar devices to be taxable income and bring with bring significant reporting requirements.

Except as identified below, Chapman University does not issue gift cards or similar cash equivalents for any purpose. Gift cards may not be purchased through any University controlled funds (including grants and gifts) and requests to reimburse individuals for the purchase of such items will not be honored.

**Special Considerations – Sponsored Research Participants**

Gift cards may be issued as incentive to human participants in qualified research programs, subject to written approval of the University’s Institutional Review Board (IRB). Research projects receiving IRB approval for Human Subject Payments must adhere to the University policy on Payment to research Participant. No other use of gift cards is authorized by the University.