

Institutional Review Board Guidance for Researchers on CSULB Gift Card Policy

I. Background:

In December 2021, the CSULB Financial Aid Office announced that effective January 1, 2022, the Accounting Office would implement changes to the CSULB gift card policy for students. This policy has been applied to research incentives for student human subjects on our campus. Among the changes is the directive that *Disbursement logs will now require that the student's name and CSULB ID be typed*. The change was likely prompted by 34 CFR 668.16(f), which states that *if a student receives an academic scholarship through one school office, that office must notify the aid administrator of these benefits to ensure that the amounts are correctly reported on the student's aid application and are counted as estimated financial assistance for the Campus-based and Direct Loan programs*.

On September 13, 2022, members of the CSULB Institutional Review Board (IRB) for the Protection of Human Subjects unanimously objected, raising issues that impact both research on our campus and the ability of the IRB and primary investigators to protect human subjects in research from harm. In a written letter to campus administrators, we requested a review of the campus policy, arguing that the directive may be a misinterpretation that exceeds the scope of federal regulation. To date, the revised CSULB gift card policy has not been reexamined or repealed. The full letter can be viewed on the [CSULB IRB website](#).

II. Goals of the IRB:

The members of the IRB unanimously iterate the following goals:

- a. Do no harm, our primary missive;
- b. Maintain confidence & confidentiality of our students participating in human subject research;
- c. Protect anonymity in research; and
- d. Identify clear conflicts to the interpretation of 34 CFR 668.16(f) to research incentives;
- e. Support efforts for investigators to engage in research while protecting human subjects and navigating new CSULB fiscal policies.

III. Purpose of this Guidance Document:

The information contained here is offered as guidance to Principal Investigators (PIs) who are navigating incentivized research, in light of the new CSULB gift card policy.

IV. What is the new gift card policy?

There are two ways incentives present unintended risks to subjects, one old and one new. The first has been in practice for many years and pertains to the \$600 federal tax limit, without regard to student status; the second (and primary focus of this guidance document) is the new gift card policy targeting students. These are outlined below.

A. [\\$600 federal tax limit, applies to all subjects.](#)

This is not a new policy. CSULB Financial Services will seek personally identifying information for tax reporting purposes (reporting to the IRS) when any person receives \$600 or more from a state-side CSULB funding source in a calendar year (Jan 1-December 31). This includes employee wages, independent contractor earnings, stipends, etc. ... and also **research incentives** (even though they are not earnings or wages).

While research incentives typically do not exceed the \$600 threshold in a calendar year, it is possible. Researchers can mitigate this – and protect human subjects by reducing the likelihood Financial Services will seek their identifying information for IRS reporting – by:

- ensuring incentives for a given research project are less than \$600 in a calendar year,
- adjusting research timelines to disperse distribution of incentives beyond one calendar year if total incentive amount reaches \$600,
- advising subjects that incentives reaching \$600 have tax reporting implications (including in consent form a statement such as “***Please note: receiving research incentives that reach \$600 in a calendar year has tax reporting implications.***”)

B. [Gift card policy targeting CSULB student-focused research.](#)

This is the new policy. Effective January 1, 2022, CSULB Financial Aid now collects identifying information on **CSULB students** who receive a research incentive, when CSULB students are the **sole recruited subject group**, and the research incentives are **funded “state-side,”** in any amount (if ASI, \$50 per gift card). The student’s name and CSULB number are collected by Financial Aid for the purpose of re-evaluating a student’s financial aid award. Note the conditions that trigger this new policy:

- **CSULB student status,**
- when **CSULB students are the sole subjects** recruited for the research, and
- incentives are **funded/processed through CSULB “state-side” sources, including CSULB Foundation.**

The application of this new policy is narrow and does **not** apply to:

- non-CSULB students doing research at CSULB;
- CSULB students doing research outside of CSULB;
- CSULB students doing CSULB research **aimed at broader groups** (open to all, e.g. students outside CSULB); or

- CSULB students doing incentivized research that is **not funded through “state-side” sources** (e.g. funding is managed at another institution; CSULB source is ASI and below \$50 per gift card; or PI funds incentives out-of-pocket)

To reiterate, CSULB Financial Aid will seek information for financial aid offset (reducing a student’s financial aid award) when a **CSULB student**, engaged in **CSULB student-targeted research**, receives a research incentive **processed state-side** (including Foundation), in any amount. However, this is triggered within the narrow parameters outlined above.

Researchers can mitigate the impact on student subjects by:

- broadening recruitment, where possible, to ensure that CSULB students are not the primary target group for the research;
- offering mileage or other reimbursements in lieu of gift cards for impacted students;
- funding research incentives “out of pocket;”
- ensuring that incentives are not processed through CSULB state-side financial services;
- funding incentives through ASI, below \$50 per gift card; or
- moving their sponsored research projects to other institutions.

C. My research is impacted; how do I inform student subjects?

For research protocols involving gift cards under the new policy (i.e. **students** who receive a research incentive, when CSULB students are the **sole recruited subject group**, and the research incentives are **funded “state-side,”** in any amount), it may not be possible to mitigate risk to students in the ways listed above. In this case, we suggest the following language to inform student subjects:

As an incentive for engaging in this human subject research project, once you complete the activities (a. b., c...), we will provide you with a gift card in the amount of \$____. CSULB Financial Management requires name and campus ID # for CSULB students receiving incentives from CSULB-sponsored research, and they will use this information to determine whether it has any Financial Aid and/or tax implications. If you choose not to accept the gift card, your name and campus ID# will not be included in the report required by CSULB Financial Management.

Please note that we will keep your personally identifiable private information confidential, and no connection will ever be made to the data you provide (survey responses, interview, health info) and the financial report.