

BURRELL COLLEGE OF OSTEOPATHIC MEDICINE

STANDARD OPERATING PROCEDURES

Research Participant Compensation		SOP #: RSP.017.01
Effective Date	10.28.2020	
Last Revision/Review	2/2/2026	

1. Participant Payments via eGifter

Research participant payments are made using eGifter, a third-party, web-based electronic gift card platform. eGifter allows the PI to purchase and distribute digital cards to research participants. Gift cards are delivered electronically to participants (e.g. via email or text message) and may be redeemed directly with participating merchants.

Project funds are maintained in a PI eGifter account and used exclusively for participant remuneration in accordance with the IRB approved protocol, sponsor terms, and institutional policies. The eGifter platform provides transaction level records documenting purchase, issuance, and amount of each gift card, supporting financial reconciliation and audit requirements.

2. Scope

This SOP governs the purchase, custody, distribution, and documentation of eGifter funds and associated electronic gift cards used for participant remuneration on human subject research. Governed by 45 CFR Part 46-Protection of Human Subjects.

Roles and Responsibilities

- Principal Investigator (PI): Accountable owner of eGifter funds and gift cards; responsible for security, distribution, documentation, and reporting.
- ORSP: Reviews and approves requests; processes purchase; monitors compliance with institutional, sponsor, and IRB requirements.

3. Order Request Steps

3.1 **Initiation of Requests:** The PI must submit an ORSP Order Request to ORSP for the purchase of eGifter funds.

3.2 **ORSP Review:** ORSP will review the submitted order request and verify compliance.

3.3 **Custody Transfer:** Upon receipt of eGifter funds, custody and responsibility transfer to the PI.

4. Procedures

4.1 **IRB & Sponsor Compliance:** Distributions must follow the IRB approved protocol, consent language, and sponsor terms, including payment caps and eligibility criteria.

4.2 **System of Record:** Issue gift cards only to verified participants of the study. Transaction records are maintained within the PI's online eGifter account, which serves as a system of record for issuances and balances.

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5. Reporting

5.1 **Monthly Reconciliation:** The PI must reconcile the eGifter account activity and balances monthly and submit to ORSP. Monthly report to include:

- Total amounts purchased, issued, and remaining;
- Line level participant details (amounts and recipient identifiers, coded if needed);
- Explanation of any discrepancies and corrective actions.

5.2 **Availability:** Provide payment records, reconciliations, and supporting documentation to ORSP, internal auditors, external auditors, IRB, and sponsors upon request.

5.3 **If** a research participant receives \$600 or more in compensation within a calendar year, Burrell College is required to report the payment to the Internal Revenue Service (IRS). The PI is responsible for ensuring that the participant completes IRS Form W-9 and for submitting these documents to the Office of Finance.

6. Compliance Statement

The PI acknowledges custodial responsibility for eGifter funds and agrees to comply with all applicable institutional policies, sponsor terms and conditions, IRB requirements, and this SOP. Noncompliance may result in cost disallowances, suspension of purchasing authority, or other remedial actions.

7. Maintenance

Reviewed and updated annually by Burrell Office of Research and Sponsored Programs

8. Signature

Signature on File

2/2/2026

Assistant Dean for Research

Date

9. Distribution List

Internal/External

10. Revision History

Revision Date	Subsection #	Summary of Changes	New/Cancellation/Replacement Procedure? (if applicable)	Approval Date
1	[e.g., 3.1]			
2/2/2026	All	Updated procedures and grammar and title updated to better reflect and clarify the process of ordering and reporting.		2/13/2026