Guidance on use of University or grant funds for research compensation/incentives

1. The University will not reimburse purchases of gift cards.

2. If the research subjects are being recruited from the general public, and NIU employees or students are not being targeted:
   - Payment from a working fund can be made for cash incentives for participants. Payment cannot exceed $600 in a calendar year to the same participant. Signed receipts which indicate participant name and amount received must be obtained from participants to support the payment from the working fund.
   - In studies where the anonymity of participants is important, and the researcher is recording no identifiable information and is not obtaining a signature on the informed consent, the researcher may use a working fund and collect receipts without participants’ names or other identifiers. The receipts will support the payment from the working fund.

3. If the researcher is recruiting on campus (either employees or students)
   - Payment has to be made through payroll and/or Student Financial Aid. Researchers must collect either employee IDs or Z-IDs and names in order to process the incentive payment to meet IRS requirements.