

Summary of Research Participant Payment Options

Updated 07/2021

Payment Type	Payment Method	ISU Form or System to Use	Notes Regarding Attachments	Conditions / Procedures
Check <\$100	ISU Check	Ad Hoc Payment	RPRF (under \$100.00) is required.	Ad Hoc payment can be used only when the amount is less than \$100.00.
Check ≥ \$100	ISU Check	Supplier Invoice	RPRF (\$100.00 or more) is required.	Supplier invoice must be used for a check when the amount is \$100.00 or more and for non-resident aliens.
Amazon electronic Gift Card	Amazon electronic gift card	Amazon Business on cyBUY	If the card is <\$100 and the Amazon documentation/receipt indicates the e-mail/name of the recipients, then an RPRF is not required. Attach the purchase receipt to the PCV transaction. If the card is ≥\$100, an RPRF is required and is attached to the PCV and a copy to Accounting.	Payment is made through cyBuy using a PCV transaction.
Amazon physical Gift Card	Amazon physical gift card	Gift Card Request Form on Procurement Services website	An RPRF is required for any amount. Attach the RPRF to the journal entry. If the RPRF is for \$100.00 or more, forward a copy to the Accounting Office.	Procurement Services will maintain a supply of gift cards in several denominations and will directly charge the department requesting the cards through an Accounting Journal.
Amazon Gift Card Claim Codes	Recipient receives an Amazon claim code which can then be used for a purchase on their Amazon account.	Gift Card Request Form on Procurement Services website	An RPRF is required for \$100.00 or more. Attach it to the PCV and forward a copy to the Accounting Office. For codes obtained under \$100, attach the purchase receipt to the PCV including recipients' names and email addresses.	Payment is made through a P-card transaction.
VISA Gift Card	Visa Gift Cards- physical gift cards	Gift Card Request Form on Procurement Services website	An RPRF is required for any amount. Attach the RPRF to the journal entry. If the RPRF is for \$100.00 or more, forward a copy to the Accounting Office.	Procurement Services will maintain a supply of gift cards in several denominations and will directly charge the department requesting the cards through an Accounting Journal.
VISA Gift Card	Visa Gift Cards- electronic gift cards	Gift Card Request Form on Procurement Services website	If the card is less than \$100 and US Bank documentation/receipt indicates the e-mail address and names of the recipients, an RPRF is not required. Attach the purchase receipt to the journal entry. For a card over \$100, an RPRF is required and a copy must be forwarded to the Accounting Office.	Procurement Services will directly charge the department requesting the cards through an Accounting Journal.
Electronic Reward Link to Tango Card Rewards Catalog	Recipient chooses from a variety of gift card options	Gift Card Request Form on Procurement Services website	An RPRF is required for \$100.00 or more. Attach it to the journal entry and forward a copy to the Accounting Office. For codes obtained under \$100, attach the Tango purchase receipt to the journal entry including recipients' names and email addresses.	Procurement Services will directly charge the department requesting the cards through an Accounting Journal.
Gift Cards from other suppliers	See Procurement's website for Purchasing Gift Cards	T& H card purchase or P-Card purchase	An RPRF is required for any amount. Attach it to the PCV (if P-Card) or Expense report (if T&H card) and if card is ≥\$100, forward a copy of the RPRF to the Accounting Office.	
Cash	This method is discouraged. Cash is handed to the participant by the researcher. (Only a very nominal amount of cash (\$2) can be mailed as an incentive to complete a survey. In this case, the only documentation available would be a mailing list.)	An Ad Hoc Bank Transaction with Request for Cash allows a researcher to pick up cash at the Treasurer's Office	RPRFs are required. The cash advance is cleared by submitting a manual journal entry with RPRFs attached.	Follow procedures for petty cash requests.
Mechanical Turk	Payment is facilitated through the Mechanical Turk system, which is owned by Amazon.	Funds are loaded into the Amazon program via Purchasing Card.	Attach proof of the funds spent to the PCV transaction. (p-card will be charged the amount loaded) If the Purchasing card is used, a refund for unspent funds must be issued to the Purchasing Card when the project is closed.	Most of the payments through this system are less than \$5.00, and almost none is above \$50.00 so tax reporting is not an issue.