1. Purchasing of gift cards through the Mason PCard is **only allowable** for Research Subject Incentives

A **human subject** is defined as a living individual about whom an investigator conducting research obtains (1) data through intervention or interaction with the individual, or (2) identifiable private information about whom includes a subject’s opinion on a given topic.

Payments to the following are NOT human subjects
- Guest speakers and guest lecturers
- Recognition payments to employees or students
- Payments or tokens of appreciation
- Participant support allowance

For payments to students, please consult the Fiscal Services guides to [Pay Students](#).
For honoraria payments, please consult the Fiscal Services guide to [Process Honorarium Payments](#).
CHSS Procedure to request Gift Cards for Human Subject Incentives

- **Gift Cards for Research Subject Payments** – requests for gift cards for research subjects purchased through the PCard must be submitted to CHSS Dean’s office via [chssrsch@gmu.edu](mailto:chssrsch@gmu.edu). CHSS does not authorize departmental units to purchase human subject gift cards by department PCard holders for purchases on either funds or Orgs. All requests, regardless of funding source, must be submitted to the CHSS Dean’s office for processing. The following items must be included in the email request:
  - Number of cards, denomination, and type of cards requested
  - Date(s) study will be conducted and cards used
  - Fund/Org to charge the expense
  - PI and Custodian name (may be same or two different people, please clearly indicated if one person acts as both)
  - IRB Protocol (IRB approval or exemption for human subjects must be granted by the IRB before purchase is made)