
Guidelines concerning incentives, honoraria, reimbursement and compensation in research and scholarly activities

Purpose

This document is intended to provide information and guidance to researchers and scholars related to the ethical use of incentives, gifts, honoraria, reimbursements and compensation as it pertains to research and related activities.

These guidelines assist both researchers and financial services staff to properly and adequately provide and keep appropriate and necessary documentation to satisfy the needs of researchers related to their obligations to research participants, and of Financial Services staff related to their obligations for audit and reporting purposes.

Definitions

Incentives - Cash or in-kind items offered to participants to establish potential participant pools or to acknowledge their part in the research/activity.

Gift - Cash or in-kind items provided freely (i.e., requiring no payment in return), as a token of appreciation, respect and/or goodwill.

Reimbursement – payment to participants to cover expenses that a participant might incur from participating in a study such as travel expenses, food costs, parking, etc. This amount could vary per participant based on the cost of the expenses (ie. Gas and parking versus bus fare). Participants may be asked, by the study team, to provide receipts for reimbursement. It should be clear in the Study Information if participants will be reimbursed, what they will be reimbursed for, how they will be reimburse, and any limits on reimbursement.

Compensation may be offered to participants, monetary or otherwise, for their participation in research. Forms of compensation could include cash, gift card, cheque, reward points, prizes, research credits or bonus grades for students. While research projects do not need to offer compensation for participation, compensation can be provided to acknowledge participation in a research project and is an important consideration when assessing voluntariness. When compensation is offered to participants, it should not be so large or attractive as to cause participants to overlook the potential risks involved with the study.

Honoraria – monetary payments made on a one-time or non-routine basis to an individual as a “thank you” for a service for which fees are not traditionally required. This includes:

- Payment as a “thank-you” or gesture of goodwill and appreciation, to a non-professional
- Guest speaker or lecturer

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- External party for a special classroom lecture or short series of lectures
 - Individual for conducting a seminar or workshop
 - Guest speaker at an educational event or similar function

An honorarium is not based on an agreed to amount between the individual providing services and the University representative seeking services. If payment is agreed upon, this constitutes a contractual arrangement. This means that an employment or independent contractor(business) relationship exists.

An honorarium is not appropriate if the University is obtaining the services of a professional speaker or consultant who performs the requested service for a living. These individuals would be considered self-employed and should receive a fee for service or consulting payment.

Payments under \$500 are not subject to tax deductions but recipients will be issued a T4A for payment and when they file their tax return for the year, any taxes owing on the amount paid will be assessed by the CRA.

Background and Context

In some situations, researchers and scholars at YukonU may wish to provide an incentive to their study participants as a means to encourage people to participate in their project, and/or to provide some type of modest compensation for their participation. In most cases these amounts are relatively small in nature, ranging from \$10 to \$20, and in some cases up to \$50. In most cases, these payments only occur once to a single individual, but in some studies there could be multiple times that a person participates (such as in two or more phases or follow-ups) and would be paid the participation incentive each time.

All incentives, reimbursements, and forms of compensation to individuals for their participation in research related activities must not undermine the voluntary nature of their consent. As the Tri-Council Policy Statement ([TCPS2 2018 Chapter 3 article 3.1a.](#)) states “the voluntariness of consent is important because it respects human dignity and means that individuals have chosen to participate in research according to their own values, preferences and wishes.”

There should be consideration by researchers for the confidentiality of participants. There is the expectation that names or identities of individuals are not revealed to anyone except under circumstances agreed to between the researcher and the participant during the consent process.

[TCPS2 2018 - Article 5.1](#) *Researchers shall safeguard information entrusted to them and not misuse or wrongfully disclose it. Institutions shall support their researchers in maintaining promises of confidentiality.*

Application: When researchers obtain information with a promise of confidentiality, they assume an ethical duty that is central to respect for participants and the integrity of the

research project. Breaches of confidentiality may harm the participant, the trust relationship between the researcher and the participant, other individuals or groups, and/or the reputation of the research community.

In addition, researchers are required to provide full disclosure to participants about how their information will be used, and if and to whom their names and contact information might be provided, if and when appropriate. This takes place during the consent process. It is important to note that if researchers promise and agree to provide full confidentiality, **they cannot later reveal names of participants, even if requested to do so for financial auditing purposes.** However, in planning their research activities, researchers must be aware of the circumstances when they will be required to do so (such as, in the case of needing to provide names to Financial Services of those who receive incentive payments) and must make this known to potential participants during the consent process and before participation begins.

Preventing Undue Influence

Incentives, reimbursement and compensation, if improperly used, can create an undue influence, and undermine individuals' ability to freely decide to participate in research related activities. In order to ensure that incentives, reimbursements, and compensation do not create an undue influence, it is imperative that the type of incentive or reimbursement or type of compensation is proportional, contextual, and not so large as to provide a compelling reason for individuals to participate in research related activities.

In order to ensure that consent given is voluntary, it is essential that i) all incentives, reimbursement, and compensation are done in a transparent manner, and ii) that steps are taken to ensure that any payments or gifts do not create an undue influence on potential participants to participate in research related activities. This information should be explicitly stated on the ethics application form as well as in the recruitment document(s) and on the consent form(s).

[TCPS2 2018 Article 3.2](#) *Researchers shall provide to prospective participants, or authorized third parties, full disclosure of all information necessary for making an informed decision to participate in a research project.*

In cases where incentives, reimbursements and compensation for research projects are being funded by someone other than the researcher, the funder and the relationship of the funded to the research project must clearly be stated on the ethics application form, the recruitment document(s) and on the consent form(s).

In order to prevent any undue influence, incentives and reimbursements should not be withheld in the event that research participants discontinue their participation in the research related activity. Typically, incentives and reimbursements should be distributed to research participants at the beginning of a study.

Responsibilities of Yukon University Financial Services

Financial Services has an obligation to administer research funds on behalf of researchers, following university policies and, where necessary following the policies found in the Tri-Agency Guide on Financial Administration. Essentially, adequate and sufficiently detailed supporting evidence of expenses must be provided. This includes evidence of incentive payments made to research participants.

The provision of gifts, honoraria and incentives must be in accordance with YukonU policies and processes and those imposed by external agencies including those of the Tri-Agency.

Guidance from the Tri-Agency Guide on Financial Administration

As indicated in the [Tri-Agency guide on financial administration](#) **the provision of gifts and incentives to participants requires the prior approval of the YukonU Research Ethic Board.**

Gifts, honoraria and incentives can be offered to an individual or group whose involvement in the funded research/activities is voluntary (i.e., not part of a contractual obligation or professional service) and the individual is not a member of the grant team.

Gifts can be offered to establish/facilitate relationships with individuals or groups who are involved in the research/activity as participants or as research partners/contributors (i.e., guest researchers, research partners or community stakeholders) under the following circumstances:

- When prescribed by cultural heritage/established traditions
- As a formal courtesy
- In recognition of the cultures and traditions of First Nations, Metis and Inuit Elders and other Knowledge Keepers who also fulfill another role (ie. An independent researcher) are eligible to receive gifts in a ceremonial or other context.

With Tri-Agency funding the grantee is responsible for authorizing expenditures from their grant in accordance with the Agency's requirements and conditions of grants and with the Universities policies. Grantees must be able to provide supporting documentation for all expenditures charged to their grant. Such documentation includes:

- Incentives paid for research recruitment and participation
 - Supplier invoices indicating details of incentive purchases;
 - The application to the REB detailing incentive plan (method of distribution, value of incentives, number of people receiving incentive);
 - The REB approval of the incentive;
 - Proof of payment of incentives (e.g. signed receipts, coded list of recipients, attestation of researcher and/or others involved in incentive payments)

The method used may vary for researcher and project, depending on the specific of each activity. In some cases, it may be appropriate and reasonable for the researcher to provide a list of names of those who received a payment; however, it is often the case that researchers are promising confidentiality to their research participants and other options will be used to provide the evidence.

Considerations for Online Research

If you are doing an anonymous online survey and offering compensation, this necessarily requires the collection of identifiable information such as email address. However, directly identifiable information cannot be obtained in the same survey with the survey data. As such, participants must be prompted to provide their information on a survey link separate from their data. This way, their data would remain anonymous, and the contact information would be collected/stored in a separate database solely for purposes of compensation.

Be aware when conducting online research that there is a possibility that persons or bots may complete the survey multiple times to receive compensation. Unfortunately, all 'participants' must be compensated even if the activity is suspicious. To mitigate these issues, researchers could choose to add Captcha's, attention checks, or other creative strategies.

The Research Ethics Board (REB) does not generally endorse or discourage the use of incentives, reimbursements, or forms of compensation. It does discourage using incentives for research projects where the research design collects online anonymous data because it is very difficult to ensure that individuals do not participate more than once, simply to receive the incentive. Steps should be taken to avoid this situation as described above.

Criteria for Assessing Incentives, Reimbursements and Compensation

The responsibility is on researchers to demonstrate that their use of incentives, reimbursements, and compensation is appropriate, and does not undermine the voluntary nature of consent by research participants.

In addition to assessing the ways in which incentives, reimbursements, and compensation is appropriate, and does not undermine the voluntary nature of participation, the REB will also pay special attention to the following criteria:

1. The socio-economic circumstances of potential research participants
2. The age and capacity of potential research participants.
3. The customs and practices of the community.
4. The magnitude and the probability of harms

In cases where the REB determines that an incentive, reimbursement, or compensation is inappropriate, it will request that either (a) specific modifications be made, or (b) request

that researchers address the REB's concern(s) with respect to incentives, reimbursements, and compensation on their own terms; ie. In a way that satisfies the REB, and meets the researchers' goals.

Where should you disclose compensation/reimbursement/incentives?

1. YukonU REB applications – The plan for compensating/reimbursing participants must be clearly described in the YukonU REB application for review and approval. Reimbursement, incentives and compensation should not be included on the application or letter of information/consent as a direct benefit for participating.
2. Recruitment materials – you may only include a statement of compensation or reimbursement on recruitment materials such as “you will be compensated/reimbursed for your time/travel” Dollar amounts should not be specified in recruitment materials.
3. Letter of Information and Consent document – In order to provide fully informed consent, participants must be informed of all applicable compensation/reimbursement/incentive information in the letter of information and consent. The compensation/reimbursement/incentives section should have its own header and should not be included under the benefits section. Include specific information such as amount of compensation or reimbursement and method of receiving it. If there is a prize draw, include the probability of winning, if possible.

NOTE: If you wish to modify the compensation or reimbursement scheme after initial approval has been issued, then a study modification form must be submitted to the REB for approval before any changes are implemented.

If you have any questions, please contact the Research Ethics Coordinator
walker@yukonu.ca or 867-668-8857

This information has been adapted from
Mount Allison University. Guidelines Concerning Payments to Participants in Research Activities (July 2013)
Ryerson University. REB Guidelines for Incentives, Reimbursements and Compensation (November 2017)
Western University Research. Guidelines for incentives, Reimbursement and Compensation (October 2020)
Tri-Agency Guide on Financial Administration. April 2020 https://www.nserc-crsng.gc.ca/InterAgency-Interorganismes/TAFA-AFTO/guide-guide_eng.asp
Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans – TCPS 2 (2018) https://ethics.gc.ca/eng/policy-politique_tcps2-eptc2_2018.html