

## **Position Statement Payment of Participants for Research Participation**

Ethical standards for participation in research emphasize that potential research participants must be able to make a free, informed, un-coerced decision about participating in a research study. The TriCouncil Policy Statement<sup>2</sup> (TCPS2) neither recommends nor discourages the use of incentives. Where incentives are used, the TCPS2 cautions that they should not be so large or attractive as to encourage reckless disregard of risks (Article 3.1 TCPS2).

The CHREB offers the following direction relating to offering incentives for research participation the Board:

Generally, researchers may offer payment of up to \$75.00, or gifts worth up to \$75.00, to study participants without justification.

When the proposed payment exceeds \$75.00, researchers must justify the reason for the amount chosen.

The CHREB may approve increased payment amounts if:

- the research is of sufficient importance to justify the payment, and
- the research cannot be conducted without the proposed payment to participants, and
- the payment is not so large that it may induce potential participants to take on risks they ordinarily would not consider.

For all such requests, the onus is on the researcher to establish that these criteria have been met in their specific study.

Researchers may not offer any other benefits to research participants as an inducement to participate beyond those that arise intrinsically from the research itself (for example, reports of test findings around physical fitness, health status, or physical or cognitive ability).

Nothing precludes a researcher from reimbursing subjects for the travel and subsistence expenses they incur during their research participation (for example, parking, transit, meals or snacks).

## **Additional Considerations**

### **Fraudulent participants**

Where incentives are offered, research may be vulnerable to the actions of fraudulent or imposter participants. Please review the CHREB guidance about fraudulent participants below.

**Preventing Fraudulent Participants – CHREB Guidance:**

[https://research.ucalgary.ca/sites/default/files/teams/2/Ethics/Fraudulent\\_Participant\\_Guidance\\_Mar2024.pdf](https://research.ucalgary.ca/sites/default/files/teams/2/Ethics/Fraudulent_Participant_Guidance_Mar2024.pdf)

**Revenue Canada (Tax) Considerations**

The type and amount of payment provided to a research participant may have tax implications for both the University and the participant.. The total amount paid to a participant in a calendar year determines what steps are required (i.e., total of cash payments, vendor gift cards, gifts, preloaded credit cards).

Participation in research studies is, and will remain, confidential. The T4A does not specify or disclose that an individual was a research participant or the reason they are issued a T4A. However, the participant's information (name, mailing address, SIN) is not considered confidential for tax reporting purposes. Consent forms should describe collection, use and confidentiality considerations of information relating to research payments.

Participants who receive more than \$500 for participating in research studies in one calendar year will be issued a T4A in order to comply with Canada Revenue Agency (CRA) regulations; this includes payments for participation in multiple research studies. The researcher or advance account holder is responsible for tracking and providing the name, mailing address, and SIN to Financial Services as necessary.

For any questions or concerns regarding the administration of T4As, please contact [Research Accounting](#). Neither the REBs nor RSO are responsible for the financial administration of research studies or institutional financial policies.

**Relevant University finance policies:**

Cultural Protocol Guidelines: <https://live-ucalgary.ucalgary.ca/sites/default/files/teams/136/cultural-protocol-guidelines-ucalgary-october%202023.pdf>

Gifts, Donations and Sponsorship Policy: <https://www.ucalgary.ca/legal-services/sites/default/files/teams/1/Policies-Gifts-Donations-and-Sponsorship-Policy.pdf>

Travel and Expense Handbook: <https://www.ucalgary.ca/finance/sites/default/files/teams/5/ap-travel-and-expense-reimbursement-handbook.pdf>

Subject Fee and Travel Declaration Form: <https://www.ucalgary.ca/finance/sites/default/files/teams/5/ra-subject-fee-and-travel-reimbursement-declaration-form.xlsx>