

# Quick Guide: Payment of Human Research Participants

These guidelines clarify the principles, practices, and legal requirements for providing payment to research participants at the University of Alberta.

## 1. Defining Compensation vs. Reimbursement

It is critical to distinguish between these two types of payments in your ethics application:

- **Reimbursement:** Repayment for actual out-of-pocket expenses (e.g., parking, bus fare, childcare). This is ethically neutral and generally encouraged to ensure equitable access.
- **Incentive:** An incentive or reward (i.e., money, gift card, prize, or draw entry) for the participant's time and contribution.

## 2. Ethical Foundations of Compensation

Per guidance from the [Tri Council Policy Statement \(TCPS2, 2022\), Article 3.1](#), 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, the Research Ethics Board (REB) will assess:

### Key Assessment Criteria:

1. **Socio-economic circumstances:** Is the amount so large that it coerces a low-income participant into taking risks they otherwise wouldn't?
2. **Age and Capacity:** Special considerations are needed for children and vulnerable populations.
3. **Community Customs:** Does the compensation align with the practices of the specific group being studied?
4. **Magnitude of Harm:** Is the compensation balanced against the intensity and duration of the research tasks?

### Fair and Equal Treatment

- **General Rule:** Participants contributing in a "like manner" must be compensated equally.
- **Justified Differences:** Differences in compensation are allowed if one group provides more time/effort (e.g., a 10-minute survey vs. a 60-minute interview).

- **Indigenous Participants:** Refer to the [Indigenous Honorarium Payment Guidelines](#) for specific cultural protocols.

### 3. Using Draws and Lotteries (Legal & Ethical)

Under the [Criminal Code of Canada](#), research draws are regulated to avoid being classified as illegal gaming.

#### Legal Requirements:

- **Skill-Testing Question:** Participants must answer a mathematical question (e.g.,  $(13 + 17) / 10$ ) to qualify.
- **No Purchase Necessary:** Completing the research task is considered "valuable consideration." Therefore, the draw must be open to those who choose not to participate in the research.
- **Prize Limit:** Individual prizes should not exceed \$500 CDN.
- **Transparency:** You must state the number of prizes, the value, and the probability of winning expressed as a ratio (e.g., "1 in 100").

#### Procedural Requirements:

- **Separation of Data:** Contact info for the draw must be collected via a separate link/form and destroyed immediately after the draw.
- **Withdrawal:** If a participant withdraws from the study, they must still be allowed to remain in the draw.

### 4. Crowdsourcing Platforms (MTurk, Prolific)

Researchers using online "crowds" must understand the platform's specific mechanics:

- **Research vs. Work:** Clearly state participation is for "research purposes," not "paid work".
- **Prorating:** Incomplete responses should ideally receive partial payment if specified in the consent form, or in accordance with the specific platform rules, state that completion of the measures is necessary in order to obtain payment from the platform.
- **Voluntariness:** Be aware that some participants rely on these platforms for their livelihood, which may impact the voluntariness of their consent.

## 5. Revenue Canada (Tax) Considerations

The type and amount of payment provided to a research participant may have tax implications for both the University (or Institution holding the research account) and the participant. Types of research payments may include:

**Reimbursement**: A payment to a research participant for expenses incurred as part of participation in a study (e.g., travel, parking, meals). This payment requires supporting receipts and is **NOT taxable**.

**Compensation**: A fixed payment to participants for their time and effort in research generally referred to as a per visit stipend or per visit payment amount;

**Incentive**: A financial or non-financial benefit offered to participants to encourage research participation (ie. gift card, prize draw etc).

Compensation and incentives **ARE taxable**.

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). Participants who receive more than **\$500CDN** (in total) of compensation or incentives from an Institution 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 institutional account holder is responsible for tracking and providing the name, mailing address, and SIN (as applicable) to Financial Services as necessary.

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. Consent forms should describe collection, use and confidentiality considerations of information relating to research payments.

For any questions or concerns regarding the administration of T4As, please contact the finance office of the Institution holding your research account. At the University of Alberta this is the Research Administration Services Office (RAS)

The REBs are not responsible for the financial administration of research studies or institutional financial policies.

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## Resources & Links

- [UofA Research Ethics Office \(REO\) Home](#)
- [Indigenous Honarium Payment Guidelines](#)
- [Tri-Council Policy Statement \(TCPS 2 2022\)](#)
- [Use of Crowdsourcing Platforms for Recruitment in Research](#)