

Inducements, Reimbursements, and Compensation

Information provided by the CBU Finance Office

Can I build-in incentives (for example, a pizza lunch) for research participants? Can I reimburse participants (for example, providing bus fare to get to the university)? Can I use bonus marks as incentives?

The first thing to know is that the Tri-Council Policy Statement on the Ethical Conduct for Research Involving Humans (aka TCPS 2), neither endorses nor discourages the use of these. It is up to the researcher to consider the need and appropriateness of such exchanges. The CBU REB follows in this spirit, and encourages the researchers to consider best practice. The REB review process will evaluate and give feedback on the ethical situation of such exchanges. Feel free to contact us ahead of time with any questions: ethics@cbu.ca. For your information, we direct you in particular to [Chapter 3 "Consent"](#) and [Chapter 7 "Conflicts of Interest"](#) from the TCPS 2.

Can I use gift-cards or cash as reimbursement, compensation, or inducement?

Because of Canada Revenue Agency rules which our Finance Office must abide by, rules for providing research participants with cash or giftcards is a bit more complicated. Researchers drawing from research accounts will need to provide Finance with a list of whom they paid (through cash or giftcard). Therefore, researchers will need to explain this to participants; this could affect how a researcher explains or manages questions of anonymity or confidentiality. In addition, we suggest against the use of giftcards or cash for participants who are also CBU employees, as Finance must record this as taxable income. For these reasons, unless you have a very good case for it, we generally encourage people to use no gift-card items as inducements.

But I think that gift-cards or cash represents an important type of inducement/reimbursement/compensation for the participant community I research. Can I still use them without breaking confidentiality?

Yes. If you are planning research of a highly sensitive nature with a population in a vulnerable position, we encourage you to reach out to the REB and we can help you design a process (see [here](#)) for maintaining strict participant confidentiality through the giftcard or cash process.