



Guidelines Concerning Payments to Participants in Research Activities

July 2013

Background and Context

In some instances researchers at Mount Allison University wish to provide an incentive to their research participants as a means to encourage people to participate in their research projects, and/or to provide some type of modest compensation for their participation. In most cases these amounts are relatively small in nature, ranging from \$5 to \$20, and in some instances, up to \$50. In most cases, these payments occur only once to a single individual, but in some cases there could be multiple times that a person participates (such as in two or more phases or followups) and they are paid the participation incentive each time. Researchers typically wish to make these as cash payments to the participants at the time of their individual participation.

Financial Services manages research accounts and funds on behalf of researchers, and must manage these funds (regardless of the funding source) in accordance with university policies and those imposed by external agencies. This ultimately requires thorough documentation to account for all monies which are spent.

For payments to research participants, researchers typically access funds (from their research grant, PDR, or other account over which they have signing authority) through a Petty Cash Custodian Agreement. Financial Services releases cash to the researcher "in trust" using appropriate university forms. When the researcher has completed the research activity she or he returns the balance of unspent funds to Financial Services, along with "documentation" providing evidence of how and to whom the funds were distributed.

These Guidelines are intended to 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.

Obligations of Researchers to their Research Participants

Generally speaking, in most research projects involving human participants, researchers are offering to participants a guarantee of confidentiality as part of their participation. As per the TCPS 2 - Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans, this means that knowledge about the participation of individuals and what they have said or done in the course of the research activity is kept in confidence and not shared with anyone outside of the research team. This includes not revealing the names or identities of individual participants to anyone, except under the circumstances agreed to between the researcher and the participant during the consent process. More specifically, the discussion about this is found in Article 5.1 of the TCPS 2 <http://www.pre.ethics.gc.ca/eng/policy->

[politique/initiatives/tcps2-eptc2/chapter5-chapitre5/#ch5_en_a5.4](http://www.pre.ethics.gc.ca/eng/policy-politique/initiatives/tcps2-eptc2/chapter5-chapitre5/#ch5_en_a5.4), which also clearly states that institutions shall support researchers in maintaining promises of confidentiality:

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, researcher 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, as noted below), and must make this known to potential participants during the consent process and before their participation begins. Guidance about the importance of this consent process is found in Article 3.2 of the TCPS 2 http://www.pre.ethics.gc.ca/eng/policy-politique/initiatives/tcps2-eptc2/chapter3-chapitre3/#ch3_en_a3.2 :

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.

Application: At the commencement of any process of consent, researchers (or their qualified representatives) shall provide prospective participants with the information set out in the following list, as appropriate to the particular research project. Not all the listed elements are required for all research. However, additional information may be required in particular types of research or under particular circumstances.

(In part....)

(i) an indication of what information will be collected about participants and for what purposes; an indication of who will have access to information collected about the identity of participants, a description of how confidentiality will be protected (see Article 5.2), a description of the anticipated uses of data; and information indicating who may have a duty to disclose information collected, and to whom such disclosures could be made;

(j) information about any payments, including incentives for participants, reimbursement for participation-related expenses and compensation for injury;

Paragraph (i) touches on issues of privacy and confidentiality, secondary use of data, and the possibility of compelled disclosure by the researcher to third parties for administrative and/or legal purposes. These issues are addressed in further detail in Chapter 5 and, in particular, Article 5.2.

Paragraph (j) ensures that participants are informed of the payments they will receive (if any) for their participation. Reimbursement for participation-related expenses is intended to ensure that participants are not put at a direct or indirect financial disadvantage for the time and inconvenience of participation in research. Direct expenses are costs incurred because of research participation (e.g., paying for transportation to, or parking at, the research site) while indirect expenses refer to losses that arise from participation (e.g., taking unpaid leave from work). Participants should also be informed about any compensation they may be entitled to for research-related injuries.

The foregoing discussion makes it clear that researchers must adequately inform participants about how their information will be used, and what the nature of incentive payments or reimbursements will be. They also must adhere to whatever level or degree of confidentiality they promise and agree to during the consent process.

Obligations of Mount Allison 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 Financial Administration Guide. Essentially, adequate and sufficiently detailed supporting evidence of expenses must be provided. This includes evidence of incentive payments made to research participants.

Requirements of the Canada Revenue Agency

The Canada Revenue Agency (CRA) requires that if an individual receives payments or income of \$500 or more in a calendar year from an institution, the institution must issue a T4A slip to that individual for the purposes of reporting it as income. This requirement means that Mount Allison University must have the name, mailing address, and Social Insurance Number for each individual who receives such amounts, even if these amounts are only for participation in research (note – this excludes reimbursement for actual expenses to participate in a research project, such as travel or parking expenses).

Guidance from the Tri-Agency Financial Administration Guide (2013)

The Guide is very clear that there must be evidence of incentive payments made to research participants. http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/Reporting-Rapports_eng.asp#supporting

Supporting Evidence

For each grant, the institution and/or the grantee must keep complete and accurate records on the use of Agency funding, including verifiable audit trails with complete supporting documentation for each transaction, for a minimum of seven years.

The grantee is responsible for authorizing expenditures from his/her grant account in accordance with the Agency's requirements and conditions of grants and with the institution's policies. No other party may initiate or authorize expenditures from an Agency's grant account without the grantee's written delegated authority. All claims must have the grantee or delegate's signature.

Grantees must be able to provide supporting documentation for all expenditures charged to their grant accounts. Such documentation includes:

- incentives paid for research recruitment and participation:
 - supplier invoices indicating details of incentive purchases;
 - the application to a Research Ethics Board (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 payment).

An example of a coded list of recipients SUBMITTED TO FINANCIAL SERVICES might look like this:

Faculty / Researcher Name:
 Research Project Title:
 Account Number:
 Date:

The following payments were made to research participants between DATE X and DATE Y. A full list of participant names and amounts received has been retained with the project files.

| Participant Code | Amount |
|--|---------------|
| Participant 1 (or whatever coding scheme used) | \$20 |
| Participant 2 | \$20 |
| Participant 3 | \$20 |
| Etc | etc |

 Signature

The coded list of recipients RETAINED ON FILE BY THE RESEARCHER might look like this:

Faculty / Researcher Name:
 Research Project Title:

The following payments were made to research participants between DATE X and DATE Y.

| Name | Participant Code | Amount | Participant Initials for Receipt of Amount |
|---------------|--|---------------|---|
| Sally Radar | Participant 1 (or whatever coding scheme used) | \$20 | |
| Michael Smith | Participant 2 | \$20 | |
| Alex Great | Participant 3 | \$20 | |
| Etc | Etc | Etc | |

As noted above, the Guide offers options for providing this evidence. The particular method adopted may vary from researcher to researcher and project to project, depending on the specifics of each research activity. In some cases, it will be entirely appropriate and reasonable for the researcher to provide a list of names of those who received a payment; however, experience shows that in most cases, researchers are promising confidentiality to their research participants and other options will be used to provide the evidence.

Guidance from the Secretariat on Responsible Conduct of Research

There is consistency in the guidance offered in the Tri-Agency Financial Administration Guide and that of the Secretariat on Responsible Conduct of Research, on this matter. In a recent “interpretation” of the TCPS 2 in terms of how to practically balance the need for confidentiality with the need to provide supporting evidence of proof of incentive payments, the Secretariat echoes the Guide and provides further clarity and articulation:

March 2013

<http://www.pre.ethics.gc.ca/eng/policy-politique/interpretations/privacy-privee/>

Researchers have an ethical duty of confidentiality to participants which includes safeguarding their information (Article 5.1). Researchers must also satisfy their institutional financial reporting requirements for the use of funds to pay for incentives to participants. To satisfy both obligations, researchers may submit a coded list of participants who received incentives. This would offer a degree of privacy protection for participants while providing an acceptable audit trail for the use of funds. The code (e.g., a sealed envelope containing participant initials or signatures, and dates and amounts of incentive distribution) can be made available upon request to third-party auditors. An acceptable audit trail should also include the researcher’s application to the REB, detailing the incentive plan (amount of incentive, number of participants, method of distribution), the REB’s letter approving the ethical acceptability of the research, receipts for purchase of non-monetary incentives, an attestation by the researcher (and/or anyone else involved in the distribution of incentives) as to the number of participants who received incentives (including dates and circumstances), and, where appropriate, the aforementioned coded list. This is consistent with guidance in TCPS 2 that requires relevant documentation of REB records to be accessible for legitimate reasons including “when necessary to assist internal and external audits.” (See Article 6.17).

Participants’ identifying information, signed receipts and other forms of proof of receipt of incentives that have the potential to identify them as participants must be safeguarded by researchers in a location separate from participants’ data, or where required by the institution, equally protected by staff with responsibility for safeguarding financial information (see Article 5.4).

In the event that the institution requires researchers to provide documentation that includes identifiable information about individual participants, this should be reflected in the consent process so that prospective participants can be informed about who has access to their identifying information (see Article 3.2).

Procedure for Requesting Funds and Providing Documentation of Incentive Payments to Research Participants

The following steps are recommended:

1. The researcher completes a Petty Cash Custody Agreement, requesting the estimated amount required to pay the expected number of research participants. The form specifies the amount and the account from which the funds are to be drawn.
2. The researcher provides to Financial Services, at the time of the request, the following documents:
 - a. A copy of the Research Ethics Board (REB) approval letter.
 - b. A copy of the research protocol as submitted to the REB, which includes the description of the methodology (Section B1C), the planned payments / reimbursements to research participants (Section C2a), and a copy of the consent form that will be provided to research participants.
 - c. A note from the researcher to Financial Services stating the plan for providing proof of payment of incentives. This may include one of: signed receipts; named list of recipients; coded list of recipients (with a named list of recipients kept separately and stored with the researcher's files); an attestation from the researcher as to how the funds were distributed.
 - d. In cases where payments to one or more individuals will be \$500 or more in the calendar year, the researcher commits, in writing, to obtain from and provide to Financial Services, the name, mailing address and Social Insurance Number of each individual. A sample form is available at www.mta.ca/reb.
3. The researcher completes the research project and provides payments to participants, while keeping track of who was paid and how much, as per the plan provided to Financial Services.
4. The researcher returns any unused funds to Financial Services, along with the proof of payment of incentives, as per the plan provided to Financial Services.
5. In the event that additional funds are needed for paying incentives to participants before the research project is complete, a separate request for additional funds using the same steps noted here must be followed.
 - a. No additional funds will be provided until proof of payment of incentives from the original amounts has been filed with Financial Services.
6. Financial Services will keep these files and supporting documentation for a period of 7 years, as required by the Tri-Council agencies.

Prepared jointly by

David Bruce, Director
Office of Research Services
364-2618
dwb Bruce@mta.ca

Barb MacIntosh, Assistant Controller
Financial Services
364-2243
bmacintosh@mta.ca

July 31, 2013