**Procedures for the Use of Cash and Cash Equivalents (Gift Cards) as**

**Compensation to Research Participants**

NOTE: This is a draft copy and has not yet been approved by the REB as final – March 26, 2021

**Scope**

If gift cards will be distributed to participants or used as draw prizes, or if cash is provided as an incentive for participation in a research project, please note there are procedural requirements that need to be followed **if the researcher is expecting reimbursement for the gift cards from a university held account**. These procedures present a limit to confidentiality for participants which must be included on the consent form. The participant must acknowledge receipt of the gift card by signing a *Participant Receipt of Compensation form* (see Appendix A) and must also be informed in the consent form that their names will be provided to Financial Services as having been a recipient of a gift card. Participant names and confirmation of receipt of the gift will be stored at Financial Services in a sealed envelope in case of audit. See Appendix B for information to include on the envelope.

Please note on the consent form that individuals are still entitled to their agreed upon one-time honorarium/gift card if they choose to withdraw their information (see TCPS-2 p. 29).

Additionally, there is policy prohibiting distribution of gift cards to individuals already paid by the UofR. <https://www.uregina.ca/policy/browse-policy/policy-EMP-060-009.html> (“Gift cards can never be given to employees of the University”). However, compensation by cash can be made to University employees, but it necessitates going through Payroll (see below).

**1) Cash and Cash equivalents of less than $75 paid at one time to one participant**

**Consent Forms:**

We recommend you include the following language on the participant consent form under *Confidentiality*:

For participating in this research project, you will receive …. In order to comply with University policy, recipients of cash or gift cards must sign a Participant Receipt of Compensation Form. Participant Receipt of Compensation Forms will be stored for 7 years in a sealed envelope within a secure file in Financial Services at the University of Regina. The envelope will only be opened in the event that the file is part of a financial audit. The only information in the file will be your name and the type and amount of compensation you received. All email communications with you, will not contain any information about the study and will be deleted immediately upon receipt of the form.

**Draws/Lottery:**

Recipient(s) of the prize(s) must sign the *Participant Receipt of Compensation Form* as below. The envelope must indicate the chances (odds) of winning. Note: they must be less than 50% or 1 in 2. We recommend that you include the following language on the participant consent form under *Confidentiality*:

For participating in this research project, you will be entered in a draw for …. The odds of winning this gift card will depend upon the number of participants who complete the survey, but will be less than 50%. In order to comply with University policy, recipients of cash or gift cards must sign a Participant Receipt of Compensation Form. Participant Receipt of Compensation Forms will be stored for 7 years in a sealed envelope within a secure file in Financial Services at the University of Regina. The envelope will only be opened in the event that the file is part of a financial audit. The only information in the file will be your name and the type and amount of compensation you received. All email communications will not contain any information about the study and will be deleted immediately upon receipt of the form.

**E-Transfer:**

If an e-transfer is used to forward the compensation to the participants, you would only need an email address from them, and the confirmation email that you get from the bank when the transfer is accepted and this would be sufficient for confirmation of receipt of the funds. Also, this email does not have anything about the study, so is appropriate from a confidentiality perspective. There is still a responsibility to inform the participant that a printed copy of this email will be stored at Financial Services for a period of 7 years. We recommend that you include the following language on the participant consent form under *Confidentiality*:

For participating in this research project, you will be provided with an honorarium via e-transfer in the amount of …. In order to comply with University policy, the email that the researcher receives from the bank confirming the e-transfer will be printed and stored for 7 years in a sealed envelope within a secure file in Financial Services at the University of Regina. The envelope will only be opened in the event that the file is part of a financial audit. The only information in the file will be your name and the type and amount of compensation you received. All email communications will not contain any information about the study and will be deleted immediately upon receipt of the message.

**For participants employed by the University of Regina:**

Participant honoraria will need to take place through payroll as they are University of Regina employees. Consequently, you will need to collect Employee Identification Numbers and the transfer of funds will go through Payroll and the honoraria will be taxable. Participants will need to be made aware of these stipulations on the consent form. We recommend that you include the following language on the participant consent form under *Confidentiality*:

For participating in this research project, you will be given a one-time honorarium of $XX. Payment will be processed through Payroll and the honorarium will be taxable. Your Employee Identification number will be requested and deleted once the payment request has been made

**Exceptions:**

In instances where participants are not comfortable signing, or there is reason to not request a signature (e.g., cultural or sensitive research topic), please use the PI *Memo Confirming Distribution of Compensation* (see Appendix C). This form will require the PI’s signature as well as that of their supervisor (Department Head or Dean) and outlines the number of participants compensated, the amount, and the reason for not obtaining signatures.

NOTE: Disagreement with this policy does not constitute an acceptable reason to not request signatures.

**2) Cash and Cash equivalents of greater than $75 paid at one time to one participant**

The CRA considers honorariums to be taxable income and we are required to create T4 income tax slips for any payments over $500 within a tax year and submit them to the CRA. We have procedures to allow one-time cash payments to research participants (amounts less than $75 processed through petty cash) and payments through cash advance from HR's petty cash (must be less than $200 and still require Date of Birth and SIN as they are processed as taxable payments and reported to the CRA - Note: until return to work is complete this option is not available). For details, refer to the HR UR Source page under the honorarium guide: https://ursource.uregina.ca/hr/forms-docs/payroll-manuals.html

There are specific instructions for Elders and participants in Indigenous Events. Please contact Financial Services for specific “how to” information.

Honorarium Guidelines: <https://ursource.uregina.ca/hr/forms-docs/payroll-manuals.html>

Please add the following to the consent form for payments of greater than $75:

You will be compensated for X dollars as a research participant but to do so we will require your Date of Birth and SIN as this payment is taxable and reported to the Canada Revenue Agency. Payment can be issued as a cheque or direct deposit, however direct deposit will require further banking information to be provided. Please note that your information will remain in the University’s system but no information that can link you to this study will be retained.

**Appendix A**

**Participant Receipt of Compensation Form**

**(use one form per participant and**

**to be printed on University letterhead)**

I \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (name of research participant), confirm that I have received

compensation in the form of 🞏Cash 🞏Gift Card

In the amount of \_\_\_\_\_\_\_\_\_\_\_\_ for my participation in a University of Regina Research study.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Participant Date

**Appendix B**

**Envelope Information**

**To place on outside of envelope containing Participant Receipt of Compensation Forms**

CONFIDENTIAL: TO BE OPENED FOR FINANCIAL AUDIT ONLY

FOAPAL:\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Department/Faculty: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Number of *Participant Receipt of Compensation Forms*\_\_\_\_\_\_\_\_\_\_\_

Value distributed per participant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Amount distributed: \_\_\_\_\_\_\_\_\_\_

Odds of winning (if a draw) \_\_\_\_\_\_\_\_\_\_\_\_

Researcher Signature Date Witness Signature Date

**Appendix C**

**Memo Confirming Distribution of Compensation**

**(to be printed on University letterhead)**

I \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(researcher name) attest that I have provided compensation in the

form of 🞏Cash 🞏Gift Card in the amount of \_\_\_\_\_\_\_\_\_\_\_to \_\_\_\_\_\_\_\_(number of participants)

research participants in my research project titled: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ REB File #\_\_\_\_\_\_\_\_\_\_\_

I was unable to, or it was inappropriate to secure signatures because of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PI Name Supervisor Name

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

PI Signature Date Supervisor Signature Date