The Future of Tipping in Hospitality: An Exploratory Study on Consumer Attitude in Canada

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Received: February 8, 2022        Accepted: March 1, 2022              Online Published: March 9, 2022
doi:10.5539/ijbm.v17n4p53        URL: https://doi.org/10.5539/ijbm.v17n4p53

Abstract
This exploratory study examines the perception of gratuity behaviours in Canada during the COVID-19 pandemic. Using a nationwide survey, results were analyzed using statistical and cross tabulation analysis and interpreted through a prosocial spending framework to understand consumer behaviour in which food service patrons perceive emotional benefits from the experience. We find tipping is still strongly supported and most do not anticipate this to change. Social expectations of tipping amounts have not changed and remain at 15% (restaurant) and 10% (deliveries). Though most respondents perceive an increase in social expectations during the pandemic, there seems to be a slight decrease in support for tipping with the youngest age range and more supportive of tipping alternatives. Financial impacts of income loss may have contributed to less use of tipped services but does not seem to affect tipping behaviours. With people feeling in control of their own decisions, and perceive it as benefiting others and enabling connection, there is still strong support for tipping as a social norm.

Keywords: gratuity, Canada, perceptions, consumer behaviour, food service, pandemic

1. Introduction
Gratuity or tipping in Canada is socially constructed and inherited from English and American practices in the food service industry. Long considered an accepted social norm, this practice is coming under increased scrutiny as the COVID-19 pandemic has affected restaurants and take-away food providers, their staff, and customers. Service workers who are financially dependent on gratuities have been disproportionately affected by the widespread disruption in the food service industry (Blundell et al. 2020; van Barneveld et al. 2020; Gössling, Scott, and Hall 2021). The long-term impacts to their quality of life, rights as individuals, and sustainability of the food service business remains unknown (Hossain 2021; Chowdhury et al. 2020). The purpose of this exploratory research is to understand Canadians’ perceptions of tipping in food service during the COVID-19 pandemic from the perspective of the patron.

The advent of the COVID-19 pandemic brought widespread disruption to the financial well-being of many food-service workers as lockdowns precipitated the closure of dine-in restaurants (Goddard 2020; 2021; Hobbs 2020). As a result of these restrictions, there have been significant impacts to food service overall (Weersink et al. 2021; Goddard 2021). Reduced sales impacted all parts of food service, most significantly affecting bars where sales were down 85.4% compared with May 2019 (Restaurants Canada, 2020). As of spring 2021, 25% of the food service jobs had not been filled to pre-pandemic levels and over 10,000 restaurants had permanently closed (Restaurants Canada, 2020).

In contrast to the decline in dine-in service, food delivery has increased exponentially, expanding the access to food not previously available for delivery, and keeping many establishments solvent during the crisis (Cranfield 2020; Cavallo, Sacchi, and Carfora 2020). Further, the proliferation in third party food delivery services meant most consumers could order groceries and have them delivered at rates much higher than pre-pandemic norms (Menon 2021; Ellison et al. 2021). For those using food delivery services via apps, only 29% report engaging in tipping activity (Payments Canada, 2020).

Tipping alternatives have been explored by the food service industry for decades (Yoo, Lee, and Bai 2011; Banks et al. 2018; Lynn and Withiam 2008; Azar 2007). Initiatives that include tips or service charges into dining bills before taxes are applied are most popular (Lin and Namasivayam 2011; Azar 2007; Lynn and Withiam 2008).
Indeed, select restaurants apply ‘Hospitality Included’ pricing to eliminate tipping (Toronto Restaurant Raises Prices and Bans Tipping, 2020). Changes in large metropolitan areas such as Toronto are driven in part by the COVID-19 pandemic, may influence a larger, national shift in social support for removing gratuities particularly among young consumers. Yet, much of the literature on tipping is centered within the United States (US), with significantly less representation in Canada and Europe. There is very little literature on tipping following or during a crisis. While there are well established economic theories that continue to be tested in both crisis and non-crisis environments, the literature from economics is conflicting and difficult to reproduce. This is due to the incredibly complex number of variables that consumers encounter when deciding when and how much to tip for food service (Azar, 2007).

1.1 Individual Factors

Tipping as a social norm exists due to a managed scenario between the back of house production and empowerment of the patron as an autonomous decision maker (Korczynski & Ott, 2004). Azar (2004) observes that a continuation of social norms relied on a renewed benefit for participants. Yet, gratuities have consistently increased over the decades (Wilson and Setter 2020). An increase in tip percentages cannot be attributed to one single cause.

A portion of patrons view gratuities as obligatory in order to meet social expectations (Bodvarsson and Gibson 1997; Futrell 2015; Azar 2004). These patrons, however, may not feel positively from the experience (Futrell 2015). Additionally, perceptions of gratuities may also be affected by income losses (Lynn 2018; Lynn and Wang 2013), racial bias (Lynn et al. 2008; Brewster and Mallinson 2009) or conditions of the interaction, including ambiance, and food quality (Whaley, Kim, and Kim 2019). For some households, the COVID-19 pandemic led to a decrease in spending and an increase in household savings during the pandemic (Carroll et al. 2020; Ellison et al. 2021; Achou et al. 2020). Additionally, consumers forced to engage in telecommuting or working from home have led to less consumer spending on food in urban cores.

Figure 1. The ‘warm glow’ interpretive framework

Notes. The ‘warm glow’ interpretive framework (Dunn et al., 2013) applied to patron’s perceptions of tipping.

In the case of tipping, the act of spending yields a positive feeling, referred to as the ‘warm glow of giving’ and describes the emotional benefit accrued by the patron (Dunn, Aknin, and Norton 2014). Three aspects contributing to the achievement of ‘warm glow’: relatedness, competence, and autonomy. Relatedness refers to the emotional connection one feels to another. Competence refers to the perceived actions of the server. While autonomy refers to a patron’s sense of ownership over the interaction.

To guide the study and understand repercussions in the Canadian food industry regarding market behaviour around single-use plastic packaging, a conceptual framework was developed to probe Canadian perceptions on possible solutions to reduce unnecessary or over-packaging in the food industry (Fig. 1). From this, a quantitative survey was developed using a series of statements and 5-point Likert scale (1 Strongly agree 2 Agree, 3 Neither disagree nor agree, 4 Disagree, 5 Strongly disagree) to measure both agreement and uncertainty, where “Strongly Agree” and “Agree” denote high motivation and “Neither Agree nor Disagree” denotes uncertainty. The survey was divided into four parts. First, the socio-economic determinants (age, gender, income, education, region, and marital status) of respondents were collected. Second, the survey probed respondents whether their purchasing behaviour was based on environmental awareness. Third, a series of questions on responsibility for green food packaging was asked. Finally, willingness to adapt behaviour was queried.

This study investigates the act of tipping using Dunn et al.’s (2013) ‘warm glow’ theory as a framework. We hypothesize that perceptions of tipping behaviours changed during the pandemic. Further, this study explores
support for new social norms around tipping in Canada. Financial impacts of changing social norms surrounding gratuities are also discussed.

2. Methods

The COVID-19 pandemic has far-reaching financial consequences for those working in the food service industry. This study gauges how the tipping economy will be affected post COVID-19 in Canada, and how Canadians perceive both social norms of tipping and their own tipping habits in relation to COVID-19. Generally difficult to isolate, the psychology of tipping is contested in the literature, underpinned by a confluence of variables including physical and logistical elements of service, as well as values and patrons’ beliefs. This study used a survey methodology conducted through a formulated questionnaire within Canada (supplementary material S1). This method was appropriate to identify potential links between consumer willingness to pay extra for food service and variables that influence the practice. It explores how people perceive their own tipping habits as well as the social norms surrounding tipping. It also examines perceptions of community cohesion following COVID-19 and how people have been personally impacted by COVID-19. Finally, the survey evaluates how social norms surrounding tipping will change post-COVID-19.

This study used a survey instrument conducted through a formulated questionnaire within Canada. A cross-national survey was conducted for this study. All respondents have lived in Canada for 12 months and are least 18 years of age. A third-party provider, Angus Reid (AR), was engaged to administer the survey using a panel with a sample frame represents 97% of the Canadian population of adults over the age of 18 and contains approximately one million voluntary participants. AR uses a random sample quota system that represents the Canadian population by age & gender within region based on 2016 Census data. Six broad regions are presented. British Columbia, the Prairies, Ontario, Quebec, the Atlantic Provinces, and the North. Based on the sampling design, the margin of error was 3.1% with a 95% confidence interval. The survey was administered through an online survey platform, Qualtrics, and was open to the survey pool for 7 days from May 3 to May 7, 2021, in both official languages, French and English. The survey response rate from 1011 initial respondents was 96.6%. The data was cleaned and response times of under 3 minutes were removed. In addition, respondents that declined to participate were removed leaving 997 responses. Respondents took an average of 16.7 minutes to complete the survey.

Analysis was performed in Jupyter Notebooks and coded using Python libraries Pandas, Numpy, and SciPy Stats for analysis, and Seaborn and Plotly libraries for visualization. Normal distributions were analyzed using Shapiro-Wilk test to determine if distributions were Gaussian or non-Gaussian as this limits further analysis. A Pearson’s r correlation was used with caution. On our tip amounts data, all assumptions were met, but the rest of our data is nominal, for which Pearson’s r is not optimal. However, the method is an easily applied function from the SciPy stats library, which allows us to create a heatmap of all variables. While our data does not uniformly meet all assumptions, (except for continuous numerical tip amounts,) it provides a quick look at which variables might be worth investigating for cross tabulation, Chi-Squared, or Cohen’s d coefficient for association.

Cummings (2012) citation of Cohen’s guidelines was used for Pearson’s r correlation coefficient. We identify 0.1 for small, 0.3 for medium and 0.5 for large values. This is on the low end of other interpretations, but as this is exploratory, we use these lower values as indicators deserving further analysis. Where we think there are correlations, we have supplemented with Cohen’s d coefficient as an additional element of analysis for association following Cumming’s use of Cohen’s scale of 0.2, 0.5 and 0.8 as indicators of small, medium, and large values respectively (Cumming, 2012).

Limitations with self-reported survey data exists and issues of self-reported aspirational behaviours within prosocial actions are discussed by Allen (2018). We are also aware that ‘tipping’ could be applied to many industries/services (Lynn, 2019) and that tipping behaviours might also be affected by related services, such as bartenders and taxi drivers, but we have not explored these potential influences in the scope of this study.

3. Results

Results are grouped by research question and are not in the order in which the survey was presented to participants. See the survey instrument in the Appendix for order of questions.

3.1 Perceived Tipping Amounts vs Self-Reported Amounts

We asked about perceived social expectations of tip amounts (B-6, B-8) and compared that with their own tipping behaviours before COVID-19, (B-7, B-9). When asked about social expectations of tipping amounts, respondents overwhelmingly wrote in 15%, with some reporting 10% and a little less reporting 20% as what they felt are the expected tip amounts for food service. When asked what percentage one would tip on average before COVID-19, once again the majority wrote-in 15%, but more reported 20% and 18%, which pushed the average for this question
higher than the social pressure average. Both experience very high levels of variance due to the tip amounts reported anywhere from 0 – 100%. Our results did not remove the outliers as there are some social movements that have supported significantly higher tips.

Table 1. Effect sizes on perceived and self-reported tip amounts

| Variable     | Correlation | p-value | Variance | Mean   | 95% CI               | n   |
|--------------|-------------|---------|----------|--------|----------------------|-----|
| tip_social   | 0.55        | 0.000   | 35.69    | 15.16  | [14.76, 15.55]       | 873 |
| tip_actual   | 0.55        | 0.000   | 22.94    | 15.76  | [15.45, 16.08]       | 873 |
| delivery_social | 0.77    | 0.000   | 27.37    | 10.88  | [10.18, 10.88]       | 873 |
| delivery_actual | 0.77   | 0.000   | 34.01    | 12.23  | [11.45, 12.23]       | 873 |

The average tip reported by respondents is 15.8% for restaurant tips and 11.9% for food service delivery. When compared to previous data from May of 2000 to May 2005 (Maynard & Mupandawana, 2009), they report a mean of 15.6%, a median of 14.3%, and a mode of 20.0%. Our data shows a mean of 15.5%, a median of 15.0% and a mode of 15.0%. These are self-reported figures from survey question B-7, ‘What percentage would you tip on average before COVID-19 for dine-in restaurants?’ It has been over 15 years since Maynard’s and Mupandawana’s (2009) study, although we can see that the mean is very similar there are variations in median and mode which may be due to different data sets. From this, we can suggest that self-reported tipping means have not changed from 2005 to 2021.

Tipping expectations and tipping actuals (for both restaurant and deliveries) have medium to high effects and suggest that these two are intercorrelated, which seems logical, but also suggests that the social pressure for conformity to norms is considerable and that our respondents will meet or exceed social expectations.

We compared B-7 (‘tip_actual’) and C-21 (‘Tips_make_a_difference’). The Pearson’s r value of 0.13 (weak) and Cohen’s d value of 3.98 is likely unreliable due to high variance. Due to the size of the table owing to the various written in tip amounts, presenting a table here is difficult due to scale. However, we can summarize that 30.6% answered with #2: ‘I think my tips make some difference to those receiving them’ and 15% self-reported tip.

A Chi-Squared test showed the statistic well below the critical value indicating that these are independent variables.

In evaluating the low correlation values and independence of Chi-Squared test, this suggests that self-reported tipping amounts don’t have any effect on other answers in this survey. While it may be ‘common sense’ to see the connection between high self-reported tipping amounts and support for tipping, we do not see those associations in the data.

These 4 questions positioned the timing of this question to before COVID-19 to mitigate any issues of loss of income, as 38.8% of our respondents reported having a household loss of income during COVID-19. Surprisingly, we see no correlation between loss of income and tipping amounts, so, in hindsight, we should have phrased the question differently and captured tipping amounts during COVID-19.

We asked how many people used tipped services both before and during COVID-19 shut-downs.

![Figures 2a and 2b.](image)

**Notes.** n= 077. Figure 2a, left: Percentages reported are +/-2.0%, 95%CI, [2.327, 2.423]. Figure 2b, right: Percentages reported are +/-2.0%, 95%CI, [1.988, 2.087].
Households report a decline in use of food-related service frequency. Of the 58% who reported using food related services 1-2 times a month, there was a decline of 7% (51%). Another 27% of those reporting the use of services 1-2 times a week had declined to 20%. The 7% of those who reported using food-related services 3 or more times a week, there was a decrease to 4% use. Prior to COVID-19, 7% report never using food delivery services. However, this changed to an increase of 24% during the shutdowns. This might be explained by increased household savings amounts and reduced spending on food service (at restaurants/drive throughs?) during the pandemic. (See results on Household loss of income in section RQ3 for analysis of B-10.)

Figure 3.
Notes: n=974. Percentages reported are +/-3.1%, 95%CI, [1.940, 2.064].

To gain some understanding about awareness of social pressures, we asked if participants think social expectations changed during the pandemic regarding tipping. In response to this, 48.8% feel that social expectation has increased, 31.4% do not think it has changed, 6.9% feel that social expectations have decreased, and 12.9% do not pay attention to social expectations regarding tipping.

Overall, the majority reported that social pressure has increased its importance, especially given the acceptance of social norms and the willingness to conform or exceed expectations as illustrated by the reported tipping amounts. We also see strong correlations with anticipated changes in behaviours such as C-18 and C-19 suggesting that social pressure is acknowledged even if people feel that they are not going to change their tipping habits.

We asked how people feel about suggested tip rates as a way of exploring social support for tipping norms. A total of 53% perceive that they follow their own formula, 18% appreciate and follow it, with a further 5% appreciating it, yet tipping more than the suggested amount. A combined 27% reacted negatively to suggested tipping rates.

We compared this survey question using cross tabulation with the question C-25 (‘Included_tips_reaction) to determine perception to included tips or service charges. While these did not yield significance with the Chi-Squared test, it had a Pearson’s r value of 0.20. While weak, it is worthy of inquiring further to understand what else may support resistance to included tips/service charges as they are one of the few tipping alternatives being utilized currently.

Within the interpretive framework, these two questions suggest that autonomy is an important aspect of the tipping experience and negative feelings can be felt by some respondents when the choice of tip amount has been defined or included in the bill.

When asked about reactions to included tips or service charges, results indicate a considerable proportion in favour of some change to current tipping alternatives. While 32% are against it, a combined 37% (24.8% and 11.4%) are supportive of it.

We also cross-tabulated with D-30 (‘Age_range’). When we normalize (do you mean take the average of?) the rows (Age_range) we see that the youngest (between 18-26 years old) chose to support included tips or service charges, 31.1% and 14.8%, while 33.0% were indifferent to it. Only 18% are against it. Support for included tips or service charges shifts slightly amongst respondents older than 27 years old, with the majority against it. Though
both the Pearson’s r value is 0.02 and the Cohen’s d value is 0.17, both are below the threshold of small effect sizes, comparisons with age ranges may have a more important value for policy and managerial concerns and should be investigated more thoroughly.

3.1.1 ‘Warm Glow’ Framework

The interpretive framework may be useful for determining where to go next for future studies on tipping behaviour. In this section, we interpret the questions within the context of three attributes of ‘warm glow’: autonomy, connectedness, and competence.

3.2 Autonomy

A combined 32% of respondents are against included tips or service charges, suggesting this is a reaction to a lack of control or loss of autonomy. Those who are sensitive to their needs for autonomy may feel that included tips takes away their choice or their feeling of control.

Just over half of the respondents reported following their own formula for tips regardless of the suggested tip amounts. We think this number is optimistically high based upon the use of third party payment solutions within which visual and behavioural exploits are used to increase sales. More research is needed to understand how these interfaces are affecting perceptions of tipping.

The questions indicate that feelings of autonomy affect patron’s attitudes towards tipping. Of immediate importance for restaurant managers now, it should not be assumed that included tips or service charges will be widely supported as a third of respondents reported feeling negatively towards the practice, including the youngest age range. Autonomy in the tipping experience should be researched more to understand how it contributes to perceptions of control, power relations between patrons and staff, and its contribution to perceptions of food and service quality.

3.3 Connectedness

Most respondents reported tipping the same percentages for all food service, (59.6%), but more than a third (38.4%) tip more in their favourite restaurant or take out place. When interpreted by our framework, this extra tip may be evidence of how patrons perceive relating to those that work in their favourite places. However, there may be counterarguments as extra money being presented as a tip may relate to increasing or reinforcing the power dynamic between patron and server.

3.4 PPE Effect

We also see the PPE effect as possibly having an impact on one’s ability to connect or relate to others, particularly with respect to gender and racial bias (Freud et al., 2020). Percentages were nearly split evenly between those that can identify connecting with their food service staff (combined 47%) and those that do not or cannot identify if they feel a connection despite the mask (combined 53%).

Between these two questions, we see connectedness as worthy of future research into behaviours between patrons and food service providers as 1/3 to 1/2 of respondents can identify that connectedness relates to their tipping decisions.

3.5 Competence

Within the framework, perceiving the impact of tips is important for the patron’s sense of fulfilment of the experience and should be considered for further research examining misconceptions that support tipping. While providing a positive feeling for the patron, future research should investigate how this contributes to the power dynamic between patron and food service staff, particularly with sensitivity to gender, race, and perceived socio-economic class.

3.6 Perception of Tipping as Part of Food Service

This question explores tipping as a mechanism as a meritocratic reward for worker motivation or service work justification. We include it as part of competence in that judgements made by patrons who feel that tipping provides motivation, likely expect tip amounts to communicate something about food or service quality to the staff that receive them.

With these two questions, we suggest that competence is a contributor to the perceived experience of food service patrons. It should be researched further as we suggest that it makes evident the divide between public perceptions of food service management and peer-reviewed research outcomes.

The ‘warm glow’ framework provided us with inspiration for our survey design and as a means to understand how people feel the sense of reward from tipping as a prosocial behaviour. Conversely, we recognize the ‘warm glow’
framework might be utilized to deconstruct tipping as an artefact of ‘consumer sovereignty’ (Korczynski & Ott, 2004). While relatedness provides rewards, it does so within the realm of servitude with a troubling history of racial oppression in which the intersectional identities of women, black and people of colour are affected more as a result (Dirks & Rice, 2004; Fletcher, 2015; ROC United, 2015). Competence relies upon assumed power of those with money and the assumption of the other being in need, as a result of implicit and explicit biases by all involved in the transaction (ROC United, 2015). Autonomy contributes by placing financial stability in the hands of others as optional, and dependent upon their judgement (Fletcher, 2015; ROC United, 2015). Issues of class, race, gender and sexuality, including sexual harassment, have been linked with tipping practices and continue to present real barriers for restaurant managers and staff (Chen & Chen, 2017; Dawson et al., 2021; Dirks & Rice, 2004; McAdams & von Massow, 2017; Ting, 2017). In an industry which experienced a 70% turnover at pre-pandemic levels and in which workers disproportionately experience poverty, the implications for returning to a pre-pandemic normal without consideration of how younger generations are interpreting tipping may have adverse effects for those not strategically considering the future of compensation in food service.

4. Discussion

These 10 questions help us to understand how respondents may be aware of their own tipping behaviours changing. To summarize this research question, we asked about tipping amounts, use of tipped services before and during the pandemic shut-downs, if respondents are happier when tipping during the pandemic, if they tip for services other than just food service, and if they tip more in their favourite restaurant. The most salient observations are shown below.

• We show that respondents tip just slightly more than expectations for both restaurant and delivery services, but tip averages of 15% for restaurants have not changed since 2000 (Maynard & Mupandawana, 2009).
• We also find that food delivery services were used less during the pandemic particularly for 57-75 year olds, but more people that had never used them tried food delivery services during the shut-downs.
• We found that identifying tipping as either obligation or generosity did not have any significant behaviour associations, though people who feel tipping is an obligation tend to tip for more services.
• We also see that nearly 40% of respondents tip more in their favourite restaurant, and over 36% feel happy tipping during the pandemic.

Currently perceptions of tipping in Canada can be summarized as a strong need to meet expected norms, such as shown with social expectations of tipping amounts and actual reported tipping amounts and that feelings of generosity do not result in increased tipping behaviours. However, respondents do report tipping more in their favorite restaurant indicating that connection is an important part of the experience.

We have inquired about perceptions of tipping norms and anticipated changes to tipping habits, anticipated frequency of future food service use, and if there are social pressures increasing regarding tipping. We asked if tipping makes a difference, if PPE is affecting the experience and reactions to suggested tipping rates, tipping as a practice in food service and included tips and service charges. The following are the most important observations:

• 1/3 of respondents expect tipping averages to increase. This perception is in contrast with prior data suggesting no change.
• Most do not anticipate a change in their behaviour or use of tipped services despite most (49%) feeling increases in social pressure. Perceptions of social pressure seem to have no effect on anticipated future behaviours.
• Most respondents feel that tips are necessary for motivation and make a difference to those receiving them.
• Most object to suggested tip rates and prefer to make their own choices.
• There has been a slight decrease in support for tipping in food service (64% down from 74%) when compared to a report from 2016 (Keep the Change? 2016), while 36% report being against tipping as a practice.
• The 18-26 age group is most supportive of included tips or service charges, with majorities in the older age groups progressively against included tips/service charges.

While some Canadians appear to be motivated to tip more in response to feelings of increased social expectations, the majority do not anticipate changing their behaviour. Tipping is still seen as part of food service and is viewed as making a difference. However, there are indications that the support for tipping in food service is declining and that the youngest generation is most supportive of tipping alternatives.

There is a change in perceptions of before usage of tipped services and during the pandemic use of tipped services in which we see increases in both choices of ‘never’ regardless of the effects of income loss.

In summary, we suggest that there is a small effect between financial impacts of the pandemic and perceptions of
tipping behaviour as queried by our survey instrument. While use of tipped services declined during the pandemic, this may be explained by other means, such as increases in household savings or lack of services. We expected to see more correlations between financial impact and reported behaviours from this exploratory dataset and suggest future investigation to examine methods other than self-reporting for data on tipped services behaviours during the pandemic.

5. Conclusion

As a practical application, researchers may find the interpretive ‘warm glow’ framework we adapted from Dunn, Aknin and Norton (2013) useful for suggesting other tipping alternatives that do not come at the emotional cost of the patron experience. Future research should evaluate this framework for effectiveness and as a schema for designing future food service interactions that reward both the patron and the food service provider positively.

Our study indicates that tipping is a divisive, complex topic in Canadian culture with the practice largely supported by older generations as a reward or motivation; however, younger generations are less supportive of the practice. There is significant social support for maintaining the status quo reinforced with patrons feeling that they make their own decisions, they perceive it benefiting others, and they feel some connection with those receiving tips. Despite evidence suggesting a steady state in tipping amounts, some anticipate tipping more in response to increased social pressure. However, a large majority do not anticipate changing their behaviours. The youngest surveyed group, 18-26 years old, agree with previous research findings, and continue to support tipping alternatives and view tipping negatively. The majority of Canadians surveyed in this exploratory study expect to continue tipping as restaurants and food take-out establishments plan for reopening and ‘returning to normal’ are envisioned.

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