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Title: Participant Support Information and Payment Procedures
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Principal Investigators are responsible for determining if an individual is working on a project in exchange for wages or is involved in a project as a participant based on the definition from Uniform Guidance and federal sponsor terms and conditions. Participants are recipients of short-term education or training.

Participant Support Costs Definition

A participant is defined as a non-employee who is the recipient of a service or training opportunity as part of a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award. A participant DOES NOT provide any goods, services or knowledge to WPI. Participants may be, but are not limited to, students, scholars, scientists from other institutions, or teachers. Participant support costs are typically incurred for projects that include an education or outreach component.

Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project.[1]

2 CFR 200.1 Definitions.
Participant support costs (PSC) mean direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

For participant support costs to be allowable:
1. The costs must be programmatically justified.
2. The costs must be explicitly included in the budget and the budget is approved or prior written approval is received from the Federal awarding agency; and
3. The expense does not take indirect costs.
4. The expense must support the participant's engagement in the training/learning activity.

Please note that some sponsors, such as NSF, will explicitly list Participant Support Costs in the notice of award budget. NIH requires Participant Support to be written into funding solicitations. Other sponsors may not be as explicit. Therefore, it is crucial to maintain all communication and other documentation that would support the inclusion of PSC on the award.

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Categories of Allowable Grant Participant Support

Stipend - A stipend is a set amount of money to be paid directly to the participant in connection with a short-term training activity.

Subsistence-Housing-ID Cards - The cost of a participant's housing and per diem expenses necessary for the individual to participate in the conference or training activity are generally allowed, provided these expenses are reasonable and limited to the days of attendance and (reduced accordingly if meals are provided at the meeting/conference). When issuing subsistence payments with the weekly stipend payments, please code subsistence separately.

Supplies - supplies for participants are allowable, whereas general conference supplies must be charged to non-Participant Support Costs spend category.

Fees – The fees paid by or on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs. Additionally, these fees may include WPI tuition (if required by the training program), laboratory fees, and passport or visa fees for foreign participants per WPI Entertainment, Meals and Travel policy.

Travel - Travel includes the costs of transportation and associated costs and must follow sponsor guidelines (e.g., US flag carrier, coach class, most direct route) as well as WPI's Entertainment, Meals and Travel and Business Expense policies and guidelines. The sole purpose of the trip must be to participate in a conference or training activity. If a training activity involves field trips, the cost of transportation for participants may be allowable.

Other – Needs NSF Approval, please contact SPA.

Recommended Documentation

Documentation must be retained when managing participant support costs and may vary based on scope of work or revisions to the award (prior approval or rebudget requests).
Below are some examples of programmatic documentation. It is strongly suggested the documentation be attached to the Workday transaction:
- Sign-in sheets for participant attendance at workshops
- Documentation on supplies that are ordered or distributed to participants and how they support the participant in the project activity
- List of participants the materials are for

Procuring these documents and providing context in cases of audit or review is the responsibility of the PI and/or department. Maintaining such documentation at the department level is important due to portfolio changes and employee turnover.

The following expenses should **not** be processed as participant support costs:
- Travel for project PI or staff

- Multi-purpose travel (i.e., to perform research in addition to attending a project related meeting)
- Travel for a consultant who is providing service to the university
- Event support cost (i.e., facility rentals, media equipment rentals, food/refreshments)
- Entertainment/food for non-participants
- Honoraria paid to a guest speaker or lecturer
- Incentive payment to encourage an individual to participate as a research subject
- Subaward to a provider for multiple training events (i.e., an ongoing contract with specific terms and conditions)
- Payments to a participant's employer for reimburse for the costs related to sending the employee to the project event
- Expenses related to meetings of an administrative nature

Additional Participant Support information from NSF Terms and Conditions:

(i) Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects. For some educational projects conducted at local school districts, however, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method. The school district must have an accounting mechanism in place (i.e., sub-account code) to differentiate between regular salary and stipend payments.

(ii) Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the cognizant NSF Program Officer. Therefore, awardee organizations must account for participant support costs separately.

(iii) Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project.

Payment Information
Participant payments can NOT be made using gift cards.

Participant support payments (including REU stipends/subsistence) are processed through Accounts Payable. These payments are made via a flat rate stipend which is not tied to actual hours worked. To initiate a payment, please use the Accounts Payable form "Student Payment Request Form".   Please ensure the "Grant Participant Stipend" or "Grant Participant Subsistence" spend categories are used for all participant and REU payments.
The form needs to route through approvals via the standard processing procedures outlined in the "Finance Grant Management Procedures" document.
Participants will receive a 1099 at the end of the calendar year.

Participant support payments (for training grants only)
For ongoing participant stipends paid to graduate students on training grants (such as NRT/URISE), payments will be issued through the payroll system using the earning code "Training Grant Research Assistant (UAW)". Participants will receive a W-2 at the end of the calendar year.

The funds received by students may be taxable income under the Internal Revenue Code of 1986 and may also be subject to state or local taxes. Please consult your tax accountant for further advice. Additional resources can be found on the Internal Revenue Service (IRS) website. The IRS's "Tax Information for Education" website may be particularly helpful.

Please reach out to your SPA contact with any questions.