



WPI

Participant Support and REU Information

Participant Support Costs

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. Participant stipends include REU, NRT, IGERT and other training stipends.

Some examples of what participant support costs are NOT: A Human Subject whom you collect data on, an advisory board member, a guest speaker, or anyone who has a deliverable or is providing a service to the project.

Any additional categories of participant support costs other than those described in 2 CFR §200.1 (such as incentives, gifts, souvenirs, t-shirts, and memorabilia), must be justified in the budget justification, and such costs will be closely scrutinized by NSF.

Participant support costs must be tracked separately and cannot be re-budgeted without prior written sponsor approval. Please ensure all participant support costs are coded using grant participant spend categories.

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. A non-NSF Federal employee may receive participant support allowances from grant funds provided there is no duplication of funding of items and provided no single item of participant cost is divided between his/her parent agency and NSF grant funds.

Research Experience for Undergraduates (REU)

Direct costs for a research training experience paid via a stipend, not employment (work) paid with a salary or wage. In this case, the student's training consists of closely mentored independent research.

Participant support costs (which includes REUs) must be tracked separately and cannot be re-budgeted without prior written sponsor approval. Please ensure all REU stipend payments are coded using the spend category "Grant Participant Stipend" and processed through Accounts Payable.

Additional Information on the National Science Foundation's Research Experience for Undergraduates (REU) Program

<https://www.nsf.gov/pubs/2019/nsf19582/nsf19582.htm>

Eligible Student Participants: Undergraduate student participants supported with NSF funds in either REU Supplements or REU Sites must be U.S. citizens, U.S. nationals, or permanent residents of the United States. An undergraduate student is a student who is enrolled in a degree program (part-time or full-time) leading to a baccalaureate or associate degree. Students who are transferring from one college or university to another and are enrolled at neither institution during the intervening summer may participate. High school graduates who have been accepted at an undergraduate institution but who have not yet started their undergraduate study are also eligible to participate. Students who have received their bachelor's degrees and are no longer enrolled as undergraduates are generally not eligible to participate.

Student stipends for summer REU Sites are expected to be approximately \$600 per student per week. Other student costs include housing, meals, travel, and laboratory use fees and usually vary depending on the location of the site. Amounts for academic-year REU Sites should be comparable on a pro rata basis. All student costs should be entered as Participant Support Costs. Indirect costs (F&A) are not allowed on Participant Support Costs.

Total project costs--including all direct costs and indirect costs--are generally expected not to exceed \$1,350 per student per week. However, projects that involve exceptional circumstances, such as international activities, field work in remote locations, a Research Experiences for Teachers (RET) component, etc., may exceed this limit.

Payment Information

Participant support payments and REU stipends are processed through [Accounts Payable](#). These payments are made via a flat rate stipend which is not tied to actual hours worked. Please ensure the “Grant Participant Stipend” spend category is used for all participant and REU payments. We have posted the Accounts Payable form “[Fellowship/Scholarship/REU Payment Authorization Form](#)” as well as instructions and guidance on our SPA website under [Forms, Instructions, and Frequently Asked Questions](#).

Participants will receive a 1099 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.

Student wages are processed through the [Payroll department](#). RAs and hourly students at WPI are typically considered employees and earn wages for work performed. Please contact [Talent & Inclusion](#) for additional information on paying students a wage.

Student workers will receive a W-9 at the end of the calendar year.

Please reach out to your [SPA contact](#) with any questions.