

Participant Support versus Incentive

Participant Support

Per Uniform Guidance, 2 CFR 200.76 – “Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (not employees) in connection with conferences or training projects.” Participants are non-employees that are recipients, not the providers, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity.

Examples of Participant Support Costs

- Stipends
- Travel allowances
- Registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

Does not qualify as participant support costs

- Honoraria
- Human Subjects – incentive payments to encourage individuals to participate in research studies and provide private data/information through intervention or interaction. This includes participation in surveys and interviews
- Fellowships – financial support for a postdoctoral fellow to do things such as attend conferences and workshops
- ISU employees (faculty, staff, and student employee on the award)
- General collaborator, including non-ISU co-PIs
- Project organizer, consultant, facilitator, or coordinator of the workshop, conference training session
- Speaker (unless most of their time is spent as a participant and not a speaker). See [Procurement and Payment Methods, Speaker/Guest Lecturer](#).
- Rental fees, catering, and general supplies See [Procurement and Payment Methods](#).

Note: Internships, Cooperative Education Programs, and Research Experiences for Undergraduates must be approved by the Office of the Senior Vice President and Provost. The department/unit offering the internship program is responsible for completing the Internship Program Request/Approval Form and Participation Agreement Form found on the [provost webpage](#).

Participant Incentives

Participant payments are made to individuals to motivate or incentivize them to participate in a grant-related study. These must be within the scope of work in an approved project.

Support versus Incentive

Participant Support Cost (SC10122 Support Cost Stipends)	Participant Incentive (SC10619 Participant Payments)
Benefits the participant <ul style="list-style-type: none"> • Educational Conference • Training 	Motives participant <ul style="list-style-type: none"> • Encourages participants to attend an activity or participate as a subject in a research project
Non-Employees	Employees and non-employees
No F&A (IDC) incurred	Incurs F&A (IDC)
Payments are taxable to the recipient	Payments are taxable to the recipient