

Participant Support vs. Human Subjects Incentives

The Office of Management and Budget defines **participant support** as direct costs that support participants (see definition for Participant in § 200.1) and their involvement in a Federal award, such as stipends, substance allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.

A participant does not perform work or service for the project or program. A participant is a recipient, not the provider. Participants may be, but are not limited to students, scholars, scientists from other institutions, or teachers. The participant is not required to deliver anything or provide any service to the university in return for these costs. ([200.75 Participant Support Costs](#))

The National Institutes of Health (NIH) defines **Human Subjects Incentives** as low value payments or items given to individuals to encourage (incentivize) them to participate in a research study.

Participant Support	Human Subjects
Non-employees	Employees and Non-employees
Benefits the participant	Motivates the participant
Allowable with sponsor approval*	Allowable with sponsor approval
No F&A incurred	Incurs F&A
No IRB protocol	Requires IRB protocol

Prior agency approval is no longer needed to **ADD participant support costs in a budget, but funds still may not be budgeted **OUT** of this category without agency approval. Classification of participant support costs must be documented in written policies and procedures.*

Participant Support Cost Examples



Stipends or substance allowances for NSF REU award or supplement
Travel allowance to attend an educational workshop
Registration fees paid to or on behalf of participants or trainees in connection with conferences or training projects

Human Subject Cost Examples



Monetary compensation to participate in a study of the effects of running on a treadmill for one hour
Gift certificates provided to encourage participation in a survey
Petty cash given to encourage participation in an interview

Participant Support Costs: Best Practices

Pre-Award

- Participant support costs must be identified in the proposal budget and budget justification.
- Participant support costs are excluded from the MTDC base.

Post Award

- The standard MTDC base for all new awards should be “MTDC Base less Participant Support”.
- SP/WBSE’s set up for participant support funds will be flagged on the Additional Data Tab in GMPROGRAM.
- Budget received as participant support will be budgeted within the sponsored class titled **Participant Support (78432)**.
- A separate sponsored program will be created to hold the budget and expenses for participant support costs. The sponsored program should be titled “Participant Support” and the flag marked “Yes”. **[Note: The sponsored program will be setup with 0% F&A]**
- As necessary, SPS will meet with the business office when a new grant or new sponsored program is established with participant support costs budgeted.
- An audit report will run monthly to review charges posted to a Participant Support Sponsored Program to make sure only Participant Support costs are charged to the account.
- Funds provided for participant support costs that are not spent cannot be re-budgeted for use in other categories unless prior written approval has been obtained from the sponsor.
- If a subcontract is issued to a sub awardee where participant support has been budgeted, SPS must monitor sub awardee invoices to ensure that F&A is not charged on the participant costs, that these costs are allowable and allocable, and the participant support is being accounted for separately (if applicable).
- At Closeout, SPS will verify with the Business Office that all charges posted to the Sponsored Program were Participant Support expenses.

Business Office

- Expenses should be charged to participant support GL accounts to ensure the funds are fully expensed as required. However, the department has the flexibility of using other GL accounts if necessary. If expenses are charged to a sponsored class other than participant support, the business office will be required at project close-out to verify the allowability of these charges. Below are the participant support GLs.

Participant Support GLs



Commitment Item	Description
558010	Stipends/ Fellowships
535050	Participant/ Trainee Travel
535060	Participant/ Trainee Subsistence
546480	Participant Support- Other *

- Any applicable participants must be notified that they must maintain their own insurance as a participant, as none will be provided by Purdue.

**Other costs are those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and/or memorabilia).*

Please contact Post Award with any other additional questions.

