

**PI ARTICLE: Participant Support Costs versus Participant Incentives**

A common area of confusion for researchers is the distinction between participant support costs and participant incentives.

**Participant Support Costs**

Per the Uniform Guidance, participant support costs (PSC) 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 **in connection with conferences or training projects**. Sponsor approval must be obtained before incurring participant support costs on sponsored awards.

A participant is defined as the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium or other short-term instructional or information-sharing activity. Participants may include students, scholars, and scientists from other institutions, individuals from the private sector, teachers and state or local government personnel. Employees of Georgia Tech are not eligible to receive participant support. The Uniform Guidance states that [participant support costs are exempt from F&A](#) on federally sponsored projects. To maintain consistency, GT treats participant support costs the same on non-Federal projects.

Please note that participant support costs do NOT include the following types of expenses:

- Honoraria paid to a guest speaker or lecturer
- Expenses for project personnel or collaborators to attend meetings, conferences, or seminars
- Conference support costs such as facility rentals, media equipment rentals, or conference food and snacks
- Payments to the providers of the training
- Payments to other employers as reimbursement for costs related to sending their employee to training
- Payments to participants in human subject research studies

**Participant (Human Subject) Incentives**

Participant (human subject) incentives are payments to individuals to motivate them to participate in research or service. Incentives may be in the form of cash payment, gift card, raffle entries, etc. Costs for participant incentives should be budgeted under “other direct costs” and [DO incur F&A costs](#). When a PI/unit is preparing the budget, please make sure that these planned payments are NOT included as participant support costs.

The table below is useful in differentiating between the two types of participant activities:

<b>Participant Support Costs</b>	<b>Participant (Human Subject) Incentives</b>
Benefits the participant	Motivates the participant
Non-GT employees	GT and Non-GT Employees
No F&A incurred	Incurs F&A
Allowable with sponsor approval	Allowable with sponsor approval
No IRB protocol	IRB protocol
Not allowed for human subject payments	Human subject payments allowed

To maintain consistency GT treats research/incentive payment costs the same on Federal and non-Federal projects. F&A is charged.

If you have any questions, please contact Josh Rosenberg at [josh.rosenberg@business.gatech.edu](mailto:josh.rosenberg@business.gatech.edu).