

	Research Assistant	Participant Cost	Subject Payment
Is the person an employee?	Yes	No	No*
Does the person receive fringe benefits?	Yes	No	No
Is the person responsible for deliverables, working in a lab, developing a thesis/dissertation, etc?	Yes	No	No
Does the person receive performance reviews?	Yes	No	No
Is the person enrolled at CSUSM?	Yes	No	No*
Is the person participating in a research project by being part of a survey, taking part in a research project, etc?	No	No	Yes
Is there an IRB protocol on file?	No	No	Yes
Is the person attending a conference or training project?	No	Yes	No
Is the person part of an REU (Research Experience for Undergraduates) or traineeship?	No	Yes	No
Can the funds be rebudgeted without prior approval?	Yes**	No	Yes**

If the relationship is that of a **Research Assistant**, then institution personnel policies will apply. In a proposal budget, the individual should be listed under Salaries and Wages - an EAF form will be required. The employee cannot also be listed under Participant Support. Full IDC will apply.

If the relationship is that of a **Participant Support Cost**, then institution policies will apply. In a proposal budget, the individual should be listed under Participant Support Costs. The budget will be reflected in account code 622002. The person cannot also be an Employee. IDC will not apply. [Uniform Guidance 2 CFR 200.456](#)

If the relationship is that of a **Subject Payment**, then institution policies will apply, including the necessity of an approved IRB protocol indicating the incentive amount. In a proposal budget, the cost should be listed under Other Direct Costs. The budget account code is 660945. Full IDC will apply.  
[https://www.csusm.edu/corp/businessservicesandfinance/policies\\_proc\\_forms/pol\\_osp/corp306researchincentivepaymentpolicy.pdf](https://www.csusm.edu/corp/businessservicesandfinance/policies_proc_forms/pol_osp/corp306researchincentivepaymentpolicy.pdf)

\*May be a CSUSM/Corp employee or student  
 \*\*Depending on sponsor guidelines

**What are Participant Support Costs?**  
 Participant support costs (as defined in 2 CFR 200.456) 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 (but not employees) in connection with conferences or training projects. The Uniform Guidance (2 CFR 200) requires prior approval of the Federal Agency in order to incur Participant Support Costs under federally sponsored awards.

**What costs are *not* considered Participant Support Costs?**  
 Participant Support Costs do not include honoraria for guest speakers, expenses for the PI, project staff or collaborators to attend project meetings, conferences, or seminars, payments to assistants, or payments made to research subjects as an incentive for recruitment or participation in a research project. CSUSM/Corp employees are not considered participants, therefore, costs incurred for CSUSM/Corp employees do not qualify as Participant Support Costs.

**Rebudgeting Participant Support Costs**  
 Any rebudgeting of Participant Support Costs to another budget category requires the approval of the Federal agency. For non-Federal sponsors, award specific guidelines should be consulted before rebudgeting Participant Support Costs.