



Participant Support Costs

Participant support costs are defined by [Uniform Guidance §200.75 Participant support costs](#). They 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 conferences, or training projects.

It is important to correctly account for participant support costs, as they must be excluded from the Modified Total Direct Costs (MTDC) base for federal projects. Indirect costs may not be applied to Participant Support Costs for federal projects.

Selected Considerations:

- Participant support costs should be considered as only those costs that can directly be attributable to an individual participant rather than costs that support all participants collectively.
- Costs for project organizers (such as PI, co-PI, etc.), speakers, and program facilitators or coordinators, even where these individuals may also participate as a program participant, are **not** considered participant support costs.
- Participant support costs do **not** include expenses incurred to incent or enable research subjects to participate in studies, such as gift cards, stipends, dependent care costs, parking fees and transportation. See [Human Subjects](#) policy
- Although local participants may participate in conference meals and coffee breaks, grant funds may not be used to pay per diem or similar expenses for local participants in the conference ([AAG ChV.C.5](#)).
- Rebudgeting from the participant support cost category into other categories without prior sponsor approval is generally **not allowed**. The [NSF Award and Administration Guide](#), states that “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.”