

## Participant Support Costs

Purpose: To define participant support costs (PSC) for SIUE and how those costs are budgeted on proposals

Uniform Guidance Definition:

**§ 200.75 Participant support costs.**

*PSC 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.*

PSC are costs that need to be calculated with great care in a project budget due to the restrictions that surround their use and tax implications for the students. Note that PSC line items are not easily re-budgeted to other categories; many agencies do not allow any movement of these funds.

The role of a student must be used to determine how the student is compensated – as an employee (either student worker or graduate assistant) or as a participant. PSC is NOT the correct classification if the student is compensated for services rendered and the level of compensation is tied to the number of hours worked.

**A student cannot be compensated partially as an employee and as a participant.**

PSC is the correct classification if the:

- services rendered by the student are such that SIUE would not consider hiring an employee to perform the activity
- activity is considered extracurricular in nature and may provide benefit to a group within SIUE but not a tangible service to SIUE
- activity is part of the student's overall educational program
- activity is for the benefit of the student as part of their educational experience, not for the primary benefit of SIUE
- funding is used to defray the costs of students participating in a conference or training activity related to the project.

The following SIUE budgeting codes are used to identify PSC:

5705	Traineeship Costs--Awards & Grants-SIU
5710	Traineeship Costs--Conference Registration Fees
5730	Traineeship Costs--In-State Travel
5735	Traineeship Costs--Commodities, NEC
5740	Traineeship Costs--Contractual Services, NEC
5760	Traineeship Costs--Out-of-State Travel
5775	Traineeship Costs--Room & Board-Nontaxable
5785	Traineeship Costs--Stipends
5787	Traineeship Costs--Stipends (Taxable)
5790	Traineeship Costs--Tuition & Fees.