

# Research Assistant vs Participant Cost vs Subject Payments

Research Assistant	Participant Cost	Subject Payment
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Is the person an employee?	Yes	No	No*
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Does the person receive fringe benefits?	Yes	No	No
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Is the person responsible for deliverables, working in a lab developing a thesis/dissertation, etc?	Yes	No	No
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Does the person receive performance reviews?	Yes	No	No
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Is the person enrolled at UTD?	Yes	No	No*
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Is the person participating in a research project by being part of a survey, taking part in a research project, etc?	No	No	Yes
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Is there an IRB protocol on file?	No	No	Yes
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Is the person attending a conference or training project?	No	Yes	No
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C*an the funds be rebudgeted without prior approval?	Yes*	No	Yes*
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Is the person part of an REU (Research Experience for Undergraduates) or traineeship?	No	Yes	No
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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 and the PS code will be C5032. The employee cannot be listed under Participant Support. Full IDC will apply. <https://policy.utdallas.edu/utdpp1075>

If the relationship is that of a **Participant Support Cost**, then institution personnel policies will apply. In a proposal budget, the individual should be listed under Participant Support Costs and the the PS code will be C7010. The person cannot be an Employee. IDC will not apply.

If the relationship is that of a **Subject Payment**, then institution policies will apply, including the necessity of an approved IRB protocol on file. In a proposal budget, the cost should be listed under Other Direct Costs and the PS code will be C6903. Full IDC will apply. <http://policy.utdallas.edu/utdbp3036>

**A person receiving a subject payment may be a UTD employee.\***Depending on sponsor guidelines

**What are Participant Support Costs?**

Participant support costs (as defined in 2 CFR 200.75) 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 RAs, or payments made to research subjects as an incentive for recruitment or participation in a research project. UTD employees are not considered participants therefore costs incurred for UTD employees do not qualify as Participant Support Costs.

**Rebudgeting Participant Support Costs**

Any rebudgeting of Participant Supports 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.

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