

## WWU Standards for Participant Stipends in Research Projects

These standards describe the use of stipends as payment to individuals acting as participants in research-related sponsored programs awarded to Western Washington University.

### Definitions

**What a Participant is:** A Participant is the recipient, not the provider, of a conference, workshop, seminar, training, or other short-term informational activity. Participants do not provide deliverables, perform services, or provide training for the project or program other than for their own benefit. A participant is not involved in providing any deliverable to the University or a third party and is not considered a WWU permanent employee. Where funders use a specific definition of Participants, the University will normally apply the funder's definition.

**What Participant Support Costs Are:** the Uniform Guidance (2 CFR 200.75) defines Participant Costs as "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." These types of expenses may be paid for by the institution or as a reimbursement made to the individual participant. The key distinction is that stipends are paid to *participants* (not employees) and in connection with *conferences or training projects*. Participants are not engaged in specific work or expected to provide deliverables – they're supposed to be *learning* something. Sometimes that learning comes in the form of a research project where they will, in fact, be doing specific tasks or undertaking assigned projects – but it's primarily in the context of a learning process.

**What Participant Support Costs Are Not:** They do not include honoraria for guest speakers, expenses for the PI, project staff or collaborators to attend project meetings, conferences or seminars. They also do not include payments made to individuals as an incentive for recruitment or participation (subject fees) in a project as a research subject.

**Stipend** is a set compensation to a non-employee intended to defray subsistence costs incurred as a participant in the event or program. Stipends are not considered wages from WWU and are subject to Internal Revenue Service (IRS) requirements for miscellaneous income reporting. Usually, a stipend will not be paid through the normal payroll mechanism, and the recipient should be provided a 1099 tax form (if total payments by Western to an individual exceed \$600 in a given tax year).

### Considerations

**Allowability of Participant Support Costs for Research Projects:** Participant support costs are generally allowable only if specified in funding guidelines or opportunity announcements. Participant support costs are typically incurred for research projects that include an education or outreach component. Common examples include the National Science Foundation's Research Experience for Undergraduates (REU) and Research Experiences for Teachers (RET) programs.

**Payment Options for Participant Subsistence:** Principal Investigators should consult with RSP on the appropriate payment mechanism for each situation consistent with funder guidelines.

**Conditions for Use of Participant Stipends in Research Projects:**

- 1) Participant stipends may be appropriate when:
  - A primary aim is for the participant to develop certain skills or acquire certain knowledge, rather than accomplish certain research goals
  - The experience includes structured components such as lectures, field trips and organized trainings
  - A written mentoring, educational or professional development plan is in place with clearly articulated learning outcomes
  - Participation opportunities are documented, widely publicized and selection criteria are standardized
- 2) If a person already has an on-campus job, and is already an employee of Western, the PI must make sure that employment is clearly distinct from the participation in their program. For example, a student employed by a department in one capacity would generally not be treated as a participant in a sponsored program in the same department unless their employment was unrelated to the sponsored project and their selection for participation was based on the same review standards and criteria as other participants. A person cannot be compensated partially as an employee and as a participant on the same grant.
- 3) These types of projects may occur at any time, including during the academic year or summer.
- 4) Incentive payments to human subjects, whether in cash or in some other form such as a gift card, are not participant stipends.
- 5) Participant stipends should be consistent across similar experiences. Stipends should typically be based on the duration and location of the activity, type of participants, and the project.