



PAYROLL INFORMATION FOR GRADUATE STUDENTS

All graduate students with an MIT fellowship, research assistantship, or teaching assistantship will be paid semimonthly on the 15th of the month and on the last day of the month. If either falls on a weekend or holiday, the pay date is the business day that precedes that weekend or holiday.

General Tax Information

Tuition: The tuition scholarship portion of a research assistant, teaching assistant, or fellowship awards is not considered income to the student. Students will receive a 1098T tax form from Student Financial Services for tuition at year end.

Fellowship Stipends

Table with 2 columns: For U.S. citizens and permanent residents, For international students. Contains text about tax withholding and qualified expenses.

TA and RA Assistantships

Table with 2 columns: For U.S. citizens and permanent residents, For international students. Contains text about tax withholding for assistantships.

Please note that MIT can only provide general information and cannot provide you with specific information about your individual tax situation.

Tax Treaties: Tax treaties for student Fellows exempt the student from federal taxes on their Fellowship stipend up to the tax treaty exemption limit (if there is one.) Tax treaties for research/teaching assistants exempt the student from federal and state taxes on their assistantship payments up to the tax treaty exemption limit, (if there is one). Withholding rates for payments in excess of the exemption limit are the same as those for Fellows or Assistants without tax treaties.

Tax treaty rules vary by country and treaty type, and there are different treaties for fellowships and teaching/research assistantships. A list of available tax treaties is at <http://vpf.mit.edu/forms/5/65>. If you think a tax treaty applies in your case, please send an email to payroll@mit.edu to request access to the Glacier Tax Compliance application to determine if a tax treaty exemption applies to you. In order to complete these forms, you must be able to supply a social security number or individual taxpayer ID number.

Please contact Marsha Dailey in HR/Payroll at 617-253-2799 or by email mdailey@mit.edu if you have questions regarding fellowship taxation or tax treaties. Appointments for tax treaty review are available at the Atlas Service Center (E17-106) on Tuesdays or Thursdays 10am – 5pm.

Tax treaty forms must be submitted every year, so please be sure to check with HR/Payroll in December or early January (before your January payment) to see whether you are eligible for a tax treaty for the new year.

For Further Assistance:

- To help in the preparation of federal taxes, students may wish to consult IRS Publication 970, *Tax Benefits for Education*. This useful publication addresses a variety of issues related to graduate students and their tax obligations. Chapter 2 of [Publication 505](#), which describes who must pay estimated tax, may also be helpful. Federal forms can be found at www.irs.gov, and state forms can be found at www.dor.state.ma.us.
- For further assistance, the International Students Office provides access to tax preparation websites that are specifically designed for international students. These programs can be found at <http://web.mit.edu/iso/>

Note 1: Before entering your tax information or direct deposit information, please make sure you obtain a web certificate at the following address: <https://ca.mit.edu/ca/>.

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