



PAYROLL INFORMATION FOR GRADUATE STUDENTS

All graduate students with an MIT fellowship, research assistantship, or teaching assistantship will be paid monthly on the last business day of the month.

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

- Fellowship stipends are subject to federal and state income taxes except for amounts spent on "qualified" expenses. Portions of stipends used for personal items such as clothes, food, rent, etc., are subject to federal and state income taxes.
Qualified expenses are expenses such as tuition, books, fees, or other items specifically required by MIT in order to complete a degree.
Fellows do not need to fill out the tax withholding forms on Atlas / About Me. However, Fellows should fill out their direct deposit information, so that their stipend is deposited directly in their bank account on payday: https://atlas.mit.edu/atlas (go to About Me / Money Matters / Direct Deposit Preferences) Note 1
Please see "For Further Assistance" below for where to find information on qualified expenses, estimated tax, etc.

Table with 2 columns: For U.S. citizens and permanent residents, For international students. Contains tax regulations for stipends.

TA and RA Assistantships

- Research assistant and teaching assistant payments are subject to federal and state income taxes, and MIT is required to withhold federal and Massachusetts income taxes from assistantship payments,
Therefore, assistants must submit the necessary federal and Massachusetts tax withholding forms on-line so that HR/Payroll receives your withholding information. https://atlas.mit.edu/atlas (go to About Me / Money Matters / Tax Withholding)Note 1
It is important for assistants to fill out withholding forms by HR/Payroll's Monthly Employment Transactions cutoff date for the month before their first assistantship payment, if possible. The monthly schedule is published at: http://vpf.mit.edu/site/calendar_schedules/schedules/payroll_monthly_closing
If HR/Payroll does not receive withholding forms before the cutoff date, the tax withholding rate for that month's payment could be higher than if the assistant had submitted the forms. HR/Payroll cannot adjust tax withholding for prior months' payments retroactively.
Assistants should also fill out their direct deposit information via Atlas / About Me / Money Matters / Direct Deposit Preferences.

Table with 2 columns: For U.S. citizens and permanent residents, For international students. Contains tax information for assistants.

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/>.

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