

Benefit Type	
Self Fulltime-Regular Employee ¹	
Graduate Level Education Benefit	
School/Program	
Graduate School of Public and International Affairs	
Full-time Student Cost of Tuition (per term) ²	
Academic Year 2020-2021	\$ 11,364.00
Academic Year 2021-2022	\$ 11,640.00
Per-Credit Cost of Tuition ²	
Academic Year 2020-2021	\$ 947.00
Academic Year 2021-2022	\$ 970.00
Enrollment (Per Credit)	
First Enrolled Term of Calendar Year	6
Second Enrolled Term of Calendar Year	6
Third Enrolled Term of Calendar Year	6
Available Benefit (Per Credit)	
First Enrolled Term of Calendar Year	6
Second Enrolled Term of Calendar Year	6
Third Enrolled Term of Calendar Year	6

First Enrolled Term of Calendar Year			
Cost of Tuition	(Per credit cost * number of credits enrolled)	= 947.00 * 6	\$ 5,682.00
Gross Benefit	(Cost of Tuition for 6 credits) * 90% benefit)	= 5682.00 * 0.90	\$ 5,113.80
Amount Taxable	Amount over \$5,250.00	-	-
Taxes	(Amount Taxable * 29.65% tax rate)	-	-
Net Benefit	(Gross Benefit - Taxes)	= 5113.80 - 0	\$ 5,113.80
Student's Responsibility for Tuition Cost	(Tuition Cost - Net Benefit)	= 5682.00 - 5113.80	\$ 568.20

Second Enrolled Term of Calendar Year			
Cost of Tuition	(Per credit cost * number of credits enrolled)	= 947.00 * 6	\$ 5,682.00
Gross Benefit	(Cost of Tuition for 6 credits * 90% benefit)	= 5682.00 * 0.90	\$ 5,113.80
Amount Taxable	Amount over \$5,250.00	= 5113.80 - (5250 - 5113.80)	\$ 4,977.60
Taxes	(Amount Taxable * 29.65% tax rate)	= 4977.60 * 0.2965	\$ 1,475.86
Net Benefit	(Gross Benefit - Taxes)	= 5113.80 - 1475.86	\$ 3,637.94
Student's Responsibility for Tuition Cost	(Tuition Cost - Net Benefit)	= 5682.00 - 3637.94	\$ 2,044.06

Third Enrolled Term of Calendar Year			
Cost of Tuition	(Per credit cost * number of credits enrolled)	= 970.00 * 6	\$ 5,820.00
Gross Benefit	(Cost of Tuition for 6 credits * 90% benefit)	= 5820.00 * 0.90	\$ 5,238.00
Amount Taxable	Amount over \$5,250.00	gross benefit	\$ 5,238.00
Taxes	(Amount Taxable * 29.65% tax rate)	= 5238.00 * 0.2965	\$ 1,553.07
Net Benefit	(Gross Benefit - Taxes)	= 5238.00 - 1553.07	\$ 3,684.93
Student's Responsibility for Tuition Cost	(Tuition Cost - Net Benefit)	= 5820.00 - 3684.93	\$ 2,135.07

¹For purposes of this document, fulltime-regular employee refers to Full-Time, Regular Faculty, Full-Time, Regular Librarians, Full-Time, Regular Research Associates, Full-Time, Regular Postdoctoral Associates and Full-Time,

²This example was populated using the Pennsylvania Residents Tuition Rates for Academic Years 2020-2021 and 2021-2022. To calculate total estimated cost of your studies, you will also want to include the mandatory fees.

³Staff members under Collective Bargaining Agreements are governed according to the terms of the Agreements

Under IRS tax code, the value of certain educational benefits applied to graduate level courses is considered taxable income. This requires employees to pay on a portion of the educational benefit they receive for graduate-level courses over a certain value. For University employees, the first \$5,250 in a calendar year is awarded on a pre-tax basis. After this amount is met, the withholding regarding this benefit is at a rate of 29.65% (rate effective as of January 1, 2020). The taxation can affect the amount of the University's contribution that gets applied to the student's bill.