

Benefit Type	
Self Parttime-Regular Staff ¹	0.80
Graduate Level Education Benefit	
School/Program	
Graduate School of Public & 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)	
<i>FT Staff Credit Limit * FTE</i>	<i>= 6 * 0.80</i>
First Enrolled Term of Calendar Year	4.8
Second Enrolled Term of Calendar Year	4.8
Third Enrolled Term of Calendar Year	4.8

First Enrolled Term of Calendar Year			
Cost of Tuition	<i>(Per credit cost * number of credits enrolled)</i>	<i>= 947.00 * 6</i>	\$ 5,682.00
Gross Benefit	<i>(Cost for Tuition * 4.8 credits) * 90% benefit</i>	<i>= (947.00 * 4.8) * 0.90</i>	\$ 4,091.04
Amount Taxable	<i>Amount over \$5,250.00</i>	-	-
Taxes	<i>(Amount Taxable * 29.65% tax rate)</i>	-	-
Net Benefit	<i>(Gross Benefit - Taxes)</i>	<i>= 4091.04 - 0</i>	\$ 4,091.04
Student's Responsibility for Tuition Cost	<i>(Tuition Cost - Net Benefit)</i>	<i>= 5682.00 - 4091.04</i>	\$ 1,590.96

Second Enrolled Term of Calendar Year			
Cost of Tuition	<i>(Per credit cost * number of credits enrolled)</i>	<i>= 947.00 * 6</i>	\$ 5,682.00
Gross Benefit	<i>(Cost for Tuition * 4.8 credits) * 90% benefit</i>	<i>= (947.00 * 4.8) * 0.90</i>	\$ 4,091.04
Amount Taxable	<i>Amount over \$5,250.00</i>	<i>= 4091.04 - (5250 - 4091.04)</i>	\$ 2,932.08
Taxes	<i>(Amount Taxable * 29.65% tax rate)</i>	<i>= 2932.08 * 0.2965</i>	\$ 869.36
Net Benefit	<i>(Gross Benefit - Taxes)</i>	<i>= 4091.04 - 869.36</i>	\$ 3,221.68
Student's Responsibility for Tuition Cost	<i>(Tuition Cost - Net Benefit)</i>	<i>= 5682.00 - 3221.68</i>	\$ 2,460.32

Third Enrolled Term of Calendar Year			
Cost of Tuition	<i>(Per credit cost * number of credits enrolled)</i>	<i>= 970.00 * 6</i>	\$ 5,820.00
Gross Benefit	<i>(Cost for Tuition * 4.8 credits) * 90% benefit</i>	<i>= (970.00 * 4.8) * 0.90</i>	\$ 4,190.40
Amount Taxable	<i>Amount over \$5,250.00</i>	<i>gross benefit</i>	\$ 4,190.40
Taxes	<i>(Amount Taxable * 29.65% tax rate)</i>	<i>= 4190.00 * 0.2965</i>	\$ 1,242.45
Net Benefit	<i>(Gross Benefit - Taxes)</i>	<i>= 4190.40 - 1242.45</i>	\$ 2,947.95
Student's Responsibility for Tuition Cost	<i>(Tuition Cost - Net Benefit)</i>	<i>= 5820.00 - 2947.95</i>	\$ 2,872.05

¹Staff members under Collective Bargaining Agreements are governed according to the terms of the Agreements

² This 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. Tuition and Fee Information is published at <https://www.ir.pitt.edu/tuition-rates-and-fees>

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.