

Benefit Type	
Spouse or Domestic Partner of a Fulltime-Regular Employee ¹	
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	3
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	<i>(Per credit cost * number of credits enrolled)</i>	= 947.00 * 6	\$ 5,682.00
Gross Benefit	<i>(Cost of Tuition for 6 credits) * 90% benefit)</i>	= 5682.00 * 0.90	\$ 5,113.80
Taxes	<i>(Gross Benefit * 29.65% tax rate)</i>	= 5113.80 * 0.2965	\$ 1,516.24
Net Benefit	<i>(Gross Benefit - Taxes)</i>	= 5113.80 - 1516.24	\$ 3,597.56
Student's Responsibility for Tuition Cost	<i>(Tuition Cost - Net Benefit)</i>	= 5682.00 - 3597.56	\$ 2,084.44

Second Enrolled Term of Calendar Year			
Cost of Tuition	<i>(Per credit cost * number of credits enrolled)</i>	= (947.00 * 3)	\$ 2,841.00
Gross Benefit	<i>(Cost of Tuition for 3 credits * 90% benefit)</i>	= 2841.00 * 0.90	\$ 2,556.90
Taxes	<i>(Gross Benefit * 29.65% tax rate)</i>	= 2556.90 * 0.2965	\$ 758.12
Net Benefit	<i>(Gross Benefit - Taxes)</i>	= 2556.90 - 758.12	\$ 1,798.78
Student's Responsibility for Tuition Cost	<i>(Tuition Cost - Net Benefit)</i>	= 2841.00 - 1798.78	\$ 1,042.22

Third Enrolled Term of Calendar Year			
Cost of Tuition	<i>(Per credit cost * number of credits enrolled)</i>	= (970.00 * 6)	\$ 5,820.00
Gross Benefit	<i>(Cost of Tuition for 6 credits * 90% benefit)</i>	= 5820.00 * 0.90	\$ 5,238.00
Taxes	<i>(Gross Benefit * 29.65% tax rate)</i>	= 5238.00 * 0.2965	\$ 1,553.07
Net Benefit	<i>(Gross Benefit - Taxes)</i>	= 5238.00 - 1533.07	\$ 3,684.93
Student's Responsibility for Tuition Cost	<i>(Tuition Cost - Net Benefit)</i>	= 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, Regular Staff³

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>

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

Unlike employees, the IRS does not allow employers to provide pre-tax graduate level educational benefits for spouses and domestic partners. Graduate level education benefits are viewed as taxable income for spouses and domestic partners.