The Institute offers a prize, the Goodwin Medal, for conspicuously effective teaching by a graduate student. The units for which an instructor or teaching assistant may register as a student are determined by the department in light of the student’s assistantship duties, program of study, and compensation. Teaching assistants receive stipends as well as tuition support for the services that they provide.

Appointments to teaching assistantships are made upon recommendation of the head of a department. A student who wishes to be considered for a teaching appointment should contact the departmental graduate administrator. Only full-time graduate students who are candidates for advanced degrees may be appointed. A Free Application for Federal Student Aid (FAFSA) is required for all teaching assistants who are US citizens or permanent residents.

The units for which a research assistant may register are determined by the department in light of duties and program of study. Research assistants receive stipends and tuition support for the services they provide, and are compensated on the basis of time devoted to their research.

Students who receive primary financial support from fellowships or other sources may receive supplementary stipends as teaching or research assistants in accordance with Institute and departmental guidelines.

Taxes
Tuition payments made through fellowships and research and teaching assistantships are nontaxable.

Stipends provided to teaching (TA) and research (RA) assistants are considered taxable income. The tax that is withheld may be calculated as a percentage of the income according to a resolution of the US Council of Graduate Schools.MIT will issue a W2 form to all students from whom income has been withheld. Stipends provided to teaching assistants are nontaxable. Tuition payments made through fellowships and research and teaching assistantships are nontaxable.

Fellowships, Assistantships, and Taxes
At MIT, a fellowship award to a graduate student covers full or partial tuition, and may also provide a stipend to help defray living expenses. The context of graduate study, a scholarship covers full or partial tuition only. Although most awards are made on the basis of academic merit, financial need is a factor in some instances.

Many individual, foundation, corporate, and government granting organizations provide external fellowship support for students. Students should apply directly to the granting organization for funding based on eligibility. Application deadlines typically fall between October 1 and May 1 of any given year.

Fellowships and Assistantships

The Institute administers about 1,300 graduate students each year as part-time or full-time teaching assistants to assist the faculty in grading undergraduate quizzes, instructing in the classroom and laboratory, and conducting tutorials.

The departments regard seriously the benefits of a teaching assistantship as a preparation for a career in university teaching. Each year, the Institute offers a prize, the Goodwin Medal (https://oge.mit.edu/development/teaching/the-goodwin-medal), for conspicuously effective teaching by a graduate student.

The units for which an instructor or teaching assistant may register as a student are determined by the department in light of the student’s assistantship duties, program of study, and compensation. Teaching assistants receive stipends as well as tuition support for the services that they provide.

Appointments to teaching assistantships are made upon recommendation of the head of a department. A student who wishes to be considered for a teaching appointment should contact the departmental graduate administrator. Only full-time graduate students who are candidates for advanced degrees may be appointed. A Free Application for Federal Student Aid (FAFSA) is required for all teaching assistants who are US citizens or permanent residents.

Research Assistantships

Each year about 3,800 graduate students at MIT hold appointments as research assistants. The principal duty of a research assistant is to contribute to a program of departmental or interdepartmental research.

Most students welcome the opportunity to participate as a junior colleague of a faculty member in an ongoing research project that frequently influences their choice of thesis topic. Appointments to research assistantships are made by the department head to full-time students who are candidates for advanced MIT degrees.

The units for which a research assistant may register are determined by the department in light of duties and program of study. Research assistants receive stipends and tuition support for the services they provide, and are compensated on the basis of time devoted to their research.

Students who receive primary financial support from fellowships or other sources may receive supplementary stipends as teaching or research assistants in accordance with Institute and departmental guidelines.

Taxes
Tuition payments made through fellowships and research and teaching assistantships are nontaxable.

Stipends provided to teaching (TA) and research (RA) assistants are considered taxable income. The tax that is withheld may be calculated as a percentage of the income according to a resolution of the US Council of Graduate Schools. MIT will issue a W2 form to all students from whom this tax has been withheld.

Fellowship stipends are also legally taxable income. However, tax withholding regulations do not allow for withholding federal and Massachusetts income taxes from the fellowship payments.
for students who are US citizens and permanent residents. Thus, students should anticipate the tax obligation; no W2 will be issued. For international students, federal income tax is withheld from fellowship stipends at a flat rate depending on the student’s visa type; Massachusetts income tax is not automatically withheld and it is the student’s responsibility to determine their state income tax liability and make estimated tax payments to the state, if necessary.

More information on tax rules for US and international graduate students (https://oge.mit.edu/finances/taxes) is found on the Office of Graduate Education website. A helpful two-page reference document (http://vpf.mit.edu/sites/default/files/forms/HRPayroll_GradStudentInfo%202017.pdf) is provided by the Office of the Vice President for Finance.