The departments regard seriously the benefits of a teaching laboratory, and conducting tutorials.

in grading undergraduate quizzes, instructing in the classroom and students/guide/research-teaching-assistants time or full-time teaching assistants MIT employs about 1,300 graduate students each year as part-

Teaching Assistantships

Each year about 3,800 graduate students at MIT hold appointments as research assistants (https://sfs.mit.edu/graduate-students/guide/research-teaching-assistants). The principal duty of a research assistant is to contribute to 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 as well as research and teaching assistantships are nontaxable.

Stipends provided to teaching assistants (TA) and research assistants (RA) are considered taxable income. TA and RA stipend payments to students who are US citizens and permanent residents are subject to withholding tax. 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 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 plan for 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 amount and make estimated 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 OGE website. A helpful two-page reference document [PDF] (http://vfp.mit.edu/sites/default/files/forms/HRPayroll_GradStudentInfo%202017.pdf) is provided by the Office of the Vice President for Finance.