



# University of Pittsburgh

Office of Academic Career Development  
Center for Doctoral and Postdoctoral Career Development

Suite 301 Scaife Hall  
3550 Terrace Street  
Pittsburgh, PA 15261  
412-648-8486  
Fax: 412-648-8121  
Email: oacd@hs.pitt.edu

## Tuition Model for 1.5 Graduate Credit Course

<b>University of Pittsburgh School of Medicine</b>		
2023-2024 Graduate Student Tuition Per Credit		
<b>Tuition Bill Breakdown</b>	PA Resident	Out of State
Tuition per credit	\$1,234	\$1,995
Tuition Benefit at 90% per credit	\$1,111	\$1,796
Student Responsibility for 1.5 credits	<b>\$185</b>	<b>\$299</b>
<b>Mandatory Fees</b>		
Computing and Network Services Fee	\$100	\$100
Student Activity Fee	\$15	\$15
Security, Safety, and Transportation Fee	Waived	Waived
Wellness Fee	Waived	Waived
Mandatory Fee Total	<b>\$115</b>	<b>\$115</b>
<b>Tuition Responsibility &amp; Mandatory Fee Total</b>	<b>\$300</b>	<b>\$414</b>

**Disclaimer:** Tuition rates are for the 2023-2024 Academic Year; whereas fees are for Fall 2023 and may be adjusted for Spring 2024.

- Graduate students registered for fewer than 9 credits are considered part-time and billed on a per credit basis.
- A financial obligation is incurred at time of registration.
- The University bills students directly for credit tuition and fees; payment instructions are provided at that time.
- For those who meet the eligibility requirements, the education benefit is applied automatically to the student's account.
- Under IRS tax code, the value of certain educational benefits applied to graduate-level courses is considered taxable income. This requires University employees to pay taxes on a portion of the educational benefit they receive for graduate-level courses over a certain value. For University employees, the first \$5,250.00 (in a calendar year) is awarded on a pre-tax basis because the University has an IRC §127 Tuition Benefit Plan in effect. 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 bill.
- To avoid federal income tax liability:  
PA Residents should not enroll in more than 4 graduate credits per calendar year  
Out of state residents should not enroll in more than 2.5 graduate credits per calendar year