

Open Letter to Elected Officials on the Graduate Student Tuition Waiver

To the elected Representatives of Congress,

We are writing today to express our concerns about provisions in the Tax Cut and Jobs Act that threaten the future of scientific research in our country. We stand together as a diverse, interdisciplinary coalition to ask you to protect the graduate student tuition waiver and the students it benefits.

Last week, the House of Representatives passed the Tax Cuts and Jobs Act (H.R. 1), repealing a key provision that, if signed into law, will have consequences for graduate students across the nation. In reclassifying graduate school tuition waivers as taxable income, Congress has placed graduate students in financial jeopardy, threatening long-term negative effects on our country's scientific enterprise. According to the [US Department of Education](#)'s most recent data, 145,000 graduate students receive this tax waiver annually, [70 percent](#) of whom are enrolled in programs in the natural, applied, and social sciences; technology; engineering; or mathematics. The repeal of section 117(d)(5) of the existing tax code will have far-reaching consequences on scientific research.

Graduate students are not only future innovators: their work is vital in driving current scientific knowledge at research universities and institutions around the country. Their experiments, research papers, and lab and field activities help move scientific knowledge forward, boost the economy, and provide the scientific backbone behind research that protects our health, environment, and communities. Graduate students are also an essential teaching corps of the American college system.

Nearly [55 percent](#) of all master's and Ph.D. students have adjusted gross incomes of \$20,000 or less; 87 percent have incomes of \$50,000 or less. The tuition waiver granted by section 117(d)(5) is not money that goes into students' pockets. By reclassifying these waivers as taxable income, the proposed tax plan will have students who make \$20,000 or \$30,000 a year paying taxes as if they earn tens of thousands more - in some cases, causing their tax bill to [increase by up to 400%](#) and forcing some of the hardest workers in science to stop their training. Tuition waivers and stipends provide support for working class and low income students who might otherwise be unable to pursue advanced degrees. This bill will have a particularly significant impact on individuals from marginalized communities, already underrepresented in the scientific field. It risks sending us back to an academic era in which only the independently wealthy are able to pursue advanced degrees.

Developing and implementing evidence-based policy and securing our country's safety, health, and future requires research. Graduate students play a pivotal role in making that research a reality. We stand with graduate students in all disciplines across the country in calling for our representatives to support the graduate student tuition waiver.

Sincerely,

American Anthropological Association

American Association of Geographers

American Association of University Professors

American Federation of Teachers, AFL-CIO

American Political Science Association

American Society for Cell Biology

Association for Psychological Science

Association for Research in Vision and Ophthalmology

Association for the Advancement of Sustainability in Higher Education

Association for Science Teacher Education

Association for Sciences of Limnology and Oceanography

Center for Environmental Ethics and Law

The Clergy Letter Project

Entomological Society of America

Federation of Associations in Behavioral and Brain Sciences

Future of Research

Graduate Employee Union-UAW Local 6950 from the University of Connecticut

Graduate Employees of Northeastern University—UAW (GENU-UAW)

Graduate Workers of Columbia—UAW (GWC-UAW)

Group for the Advancement of Doctoral Education in Social Work

Harvard Graduate Students Union—UAW (HGSU-UAW)

International Joint Policy Committee for the Societies of Epidemiology

Linguistic Society of America

Macaulay Honors College, City University of New York

March for Science

National Association of Graduate-Professional Students

New York Hall of Science

North American Vascular Biology Organization

OSA-The Optical Society

Social Psychology Network

Society for Advancement of Chicanos/Hispanics and Native Americans in Science (SACNAS)

Student Employees at The New School—UAW (SENS-UAW)

Temple Association of University Professionals (AFT #4531)

The Climate Museum

The Endocrine Society

The Paleontological Society

The Psychological Society of America

United University Professions (UUP)