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### **Congress Has Put Grad Students in Jeopardy**

The AAUP and a large coalition of other higher education groups have issued an open letter calling on legislators to protect the graduate student tuition waiver and the students it benefits.

As the letter outlines, the Tax Cuts and Jobs Act (H.R. 1) passed by the House of Representatives would repeal 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 higher education system. About 145,000 graduate students receive this tax waiver annually, and many serve as teachers or researchers.

A majority of graduate students have adjusted gross incomes of \$20,000 or less; 87 percent have incomes of \$50,000 or less. Tuition waivers are 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 percent.