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 Phycological Society of America
United University Professions (UUP)