

# Statement Opposing US Proposal to Tax Tuition Waivers

November 28, 2017

We, the undersigned organizations, stand together in opposition to the proposal to tax graduate school tuition waivers as income, a provision included in the tax reform bill recently passed by the US House of Representatives.

As reported by the [Chronicle of Higher Education](#),

*Nationwide, about 55 percent of all graduate students had adjusted gross incomes of \$20,000 or less... and nearly 87 percent reported incomes of \$50,000 or less. At the same time, master's-degree students received tuition waivers averaging nearly \$11,000, and doctoral students got waivers averaging more than \$13,600.*

Subjecting tuition waivers to income tax would dramatically increase the tax burden of hundreds of thousands of students. This would put graduate education out of reach for many, and would have the greatest impact on those groups already underrepresented in higher education.

The provision would also likely force graduate schools to reduce the number of students they admit, so that they can compensate for increased tax liability with increased financial assistance to students in their programs. Reducing the number of students in graduate schools would have devastating effects across higher education and beyond—there would be fewer instructors to teach undergraduates and fewer researchers to pursue new breakthroughs that transform every aspect of American society.

We call on Members of Congress to reject this proposal and stand up for the future of American higher education. We further urge the members of our organizations to contact their Members of Congress and encourage them to act to ensure tuition waivers remain tax-free.

African Studies Association  
American Academy of Religion  
American Anthropological Association  
American Association of Geographers  
American Comparative Literature Association  
American Folklore Society  
American Historical Association  
American Musicological Society  
American Philosophical Association  
American Society for Environmental History  
American Sociological Association  
American Studies Association  
Association for Asian Studies  
Association for Slavic, East European, and Eurasian Studies  
Association of College & Research Libraries  
College Art Association  
International Center for Medieval Art

Latin American Studies Association  
Medieval Academy of America  
Modern Language Association  
National Communication Association  
National Council of Teachers of English  
Oral History Association  
Organization of American Historians  
Rhetoric Society of America  
Shakespeare Association of America  
Society for American Music  
Society for Cinema and Media Studies  
Society for Classical Studies  
Society for Ethnomusicology  
Society of Architectural Historians  
Society of Biblical Literature  
World History Association