

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	Material Collective
American Academy of Religion	Medieval Academy of America
American Anthropological Association	MEARCSTAPA
American Association of Geographers	Modern Language Association
American Comparative Literature Association	National Communication Association
American Folklore Society	National Council of Teachers of English
American Historical Association	National Council on Public History
American Musicological Society	North American Conference of British Studies
American Philosophical Association	Oral History Association
American Political Science Association	Organization of American Historians
American Society for Environmental History	Rhetoric Society of America
American Society of Irish Medieval Studies	Shakespeare Association of America
American Sociological Association	Society for American Music
American Studies Association	Society for Cinema & Media Studies
Association for Asian Studies	Society for Classical Studies
Association for Jewish Studies	Society for Ethnomusicology
Association for Slavic, East European, & Eurasian Studies	Society for Medieval Feminist Scholarship
Association for the Study of Literature & Environment	Society for the Advancement of Scandinavian Study
Association of College & Research Libraries	Society of Architectural Historians
College Art Association	Society of Biblical Literature
International Center of Medieval Art	Tales after Tolkien Society
Latin American Studies Association	World History Association