

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