

Class C Resolution regarding tuition tax bill.

Whereas [section 117\(d\)](#) of the Internal Revenue Code currently exempts qualified tuition waivers from taxation; and

Whereas there is a Congressional bill that proposes to change that exemption and make tuition waivers taxable income; and

Whereas many graduate students work as teaching or research assistants while completing their studies; and

Whereas universities often waive their tuition and provide a small living stipend as compensation; and

Whereas the proposed plan would no longer allow people repaying their student loans to reduce their tax burden; and

Whereas the House plan would treat these tuition waivers as taxable income; and

Whereas graduate students fear this change could lead to annual tax burdens that would impact their ability to afford graduate school; and

Whereas section 117(a) of the Internal Revenue Code exempts scholarships from taxation; and

Whereas universities which provide scholarships cannot stipulate that students work as teaching or research assistants as a condition of receiving them; and

Whereas at the University of Washington our graduate students depend on tuition waivers; therefore

Be it resolved that the Faculty Senate of the University of Washington, stands strongly in opposition to this legislation that proposes to alter the tax exemption status of tuition waivers.

Approved by:
Faculty Senate
November 30, 2017