



University of Pittsburgh
Graduate & Professional Student Government
Office of the President

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Dear Pitt Graduate and Professional students:

On November 16, 2017, the House of Representatives passed a major overhaul to the tax code. The Tax Cuts and Jobs Act passed with a vote of 227 to 205, with all Democrats and 13 Republicans in opposition of the bill. **Several components of this overhaul have negative ramifications for both current and future graduate students.** The tax code that was passed by the House of Representatives repeals Section 117(d)(5) of the current tax code. **This means that graduate students would pay taxes** on “income” in the form of tuition waivers that they never see. **Increasing the financial burden on graduate students will dissuade promising individuals from enrolling or completing graduate programs in the U.S.** In addition, the bill would eliminate the tax deduction of interest on student loans, eliminate tax tuition assistance for university employees and dependents, and add new taxes on certain university endowments.

According to research done by the [National Association of Graduate-Professional Students](#), eliminating the tax-free status of tuition remission and counting “Qualified Tuition Reduction” or tuition waivers as taxable income can result in an increase of tax liability on graduate students by as much as 300%. The University of Pittsburgh GPSG Governmental Relations Committee has developed a tool that can [directly calculate](#) how the Tax Cuts and Jobs Act would impact your individual federal taxes.

If implemented, these provisions will have a detrimental effect on graduate students and institutions of higher education. Graduate students, who already live on limited financial resources, will be forced to pay a large portion of their stipends as taxes, and could incur more debt if they continue to pursue graduate education. The increased costs will make the reality of graduate school unattainable for many, which would hinder our institutions of higher education from being able to attract the best and brightest talent, both domestically and internationally. Ultimately, this legislation will disincentive and limit students from pursuing advanced degrees, stymie innovation, and make the U.S. less competitive in the global economy.

The GPSG is partnering with several organizations including the [National Association of Graduate-Professional Students](#) and [Student Advocates of Graduate Education](#) in sharing vital information for graduate and professional students to resist these changes to the tax code. We are also collaborating with [Carnegie Mellon University’s Graduate Student Assembly](#) on workshops and demonstrations in the coming weeks to fight against policies and provisions that hurt the graduate and professional student experience. GPSG encourages all students to call and email Pennsylvania delegates as well as the delegates from your home state, if you are an out-of-state student, to explain your concerns about the provisions passed by the House and the impact it will have on your future. Please join GPSG in advocating for the graduate & professional student experience at Pitt and across the country.

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Action Items & Resources

Contact your representatives

The Tax Cuts and Jobs Act has been passed by the House and is currently in the Senate. It will return to the House, so continue to contact both Senators and House Representatives to voice your concerns about the bill.

How do I do that?

1. **Send a mass email** - Go to with.pitt.edu; enter your name, phone number, and address, and a prepared email will be sent directly to your representatives based on your zip code. You don't even need to know who your representatives are!
2. But you should **find out who your representatives are**. It's simple! Then:
 - a. **Tweet at them!** – check out NAGPS [sample tweets](#), just insert your representatives Twitter handle or customize as you see fit. #ReworkTheReform
 - b. **Call them!** NAGPS also has a [sample call script](#) that is easy to use.
 - c. **Email** them directly by sending letters and post-cards, or fax their offices. The more ways you contact them, the more ways your voice is being heard!
3. Sign the [petition](#) on the White House website.

Attend Awareness / Open-Forum for more information

The GPSG is hosting an open-forum on the Tax Cuts and Jobs Act on Wednesday, December 6, at 4pm in the Kurtzman Room of the William Pitt Union. The event will feature Dr. Nathan Urban, Vice Provost of Graduate Studies, and Mike Ringler, Director of Federal Relation at the University of Pittsburgh, and a Q&A session.

Register [here](#)

Share this Information with Other Students, Faculty, and the Greater Community

1. Forward this email to other students and faculty who might not know about the issues.
2. Share articles about the Tax Cuts and Jobs Act on your social media outlets to educate friends and family outside of academia.
3. Write an article or blog post about your personal experiences and concerns with the Tax Cuts and Jobs Act, and send to your local newspapers, digital outlets, or academic societies.