November 13, 2017

The Honorable Mark Warner, Senator
The Honorable Timothy Kaine, Senator
The Honorable Robert Wittman, Representative
The Honorable Scott Taylor, Representative
The Honorable Robert “Bobby” Scott, Representative
The Honorable Donald McEachin, Representative
The Honorable Thomas Garrett, Representative
The Honorable Bob Goodlatte, Representative
The Honorable David “Dave” Brat, Representative
The Honorable Donald Beyer, Representative
The Honorable Morgan Griffith, Representative
The Honorable Barbara Comstock, Representative
The Honorable Gerald Connolly, Representative

Re: H.R.1: Tax Cuts and Jobs Act

Dear Honorable Senators and Representatives of the Commonwealth of Virginia:

The Virginia Council of Graduate Schools (VCGS) exists to support graduate education in the Commonwealth. VCGS strongly opposes H.R.1’s amendment of the tax code as it affects the pursuit of and access to high-quality, affordable graduate education.

The greatest harms of the bill include: (1) the repeal of the Lifetime Learning Credit; (2) the elimination of deductions for student loan interest payments; (3) the elimination of tax deductions for employer-provided education assistance; and (4) the taxing of tuition support for graduate students. In the last category, please note that students do not receive this tuition support directly, and their take-home pay does not reflect it. Taxing tuition as income is also inconsistent with how students are treated by the federal government as students first and employees second (e.g., FICA taxes are not assessed on students’ income derived from a school’s employment). Tuition support is the result of being a student first.

The impact of the bill on Virginia will be significant. The latest data indicate Virginia has approximately 43,000 enrolled graduate students1. Estimates from the Council of Graduate Schools, VCGS’ parent organization, suggests that the burden from taxing tuition support alone will more than double students’ taxes. Looking at the data in a different way, student tax brackets will increase2.

This bill dramatically increases costs for students and significantly limits equal access to graduate education, directly impacting our workforce competitiveness. Graduate education is an important pathway for 21st-century jobs and future growth. In an age of decreasing government funding for higher education overall, we cannot afford to pass legislation rendering one aspect of higher education – graduate education – practically out of reach for a large proportion of our citizens.

Given the significant negative impact on Virginia’s citizens, VCGS asks that you consider opposing H.R.1: Tax Cuts and Job Act. Thank you for your ongoing support of graduate education.

Sincerely,

The Deans and Administrators of the Commonwealth of Virginia’s Graduate Schools

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F. Douglas Boudinot, Ph.D.
Virginia Commonwealth University
Jie Chen, Ph.D.
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