



Sample Call Script Regarding Tax Cuts and Jobs Act

Hello, my name is *(your name)* I am a *(your title: i.e. "graduate student" or "professor" etc)* at the University of Tennessee, Knoxville, and I am calling today to speak to *(member of Congress's name)* about the effects of the proposed tax reform bill - Tax Cuts and Jobs Act and its impact on higher education. There are many provisions in the proposed law which will have adverse impacts on graduate students and the most significant among those is repealing Section 117(d).

(Now the person on the phone will likely say that they can pass on your message. They may ask for your name and zipcode)

Currently, Section 117 (d) of the Tax Reform Bill of 2014 allows institutions to provide tax- free undergraduate-level tuition waiver or reimbursements (for study at schools with reciprocal agreements) to employees, spouses and dependents. It also allows tax-free tuition of individuals employed as graduate-level teaching and research assistants. The proposed tax policy repeals provision thereby eliminating tax free treatment of tuition remissions.

The average full-time stipend for teaching or research assistants at the University of Tennessee is approximately \$15,000 per year. With tuition waivers labeled as taxable income for graduate students, up to 25 percent of student stipends will be spent on paying taxes, leaving students in a situation where they cannot survive on their incomes. Further, it also hurts the higher education community at large, since this would make it hard for universities to recruit graduate students.

I strongly urge you to vote against the Tax Cuts and Jobs Act.