



Dear Senators,

As you may already be aware, the higher education community is expressly affected by the proposed tax reform bill - Tax Cuts and Jobs Act. We, as members of the National Association of Graduate-Professional Students (NAGPS) and representatives of graduate students at the University of Tennessee, are writing to share our views and concerns with you about this proposed bill, and hope for your support in opposing the provisions that impact members of the higher education community.

The Tax Cuts and Jobs Act has many provisions that not only adversely impact universities, but graduate students specifically. These provisions are:

- Repealing of provisions from Tax Reform Bill of 2014:
 - Sec. 117(d)
 - Sec. 127
 - Student Loan Interest Deduction
 - The Hope Scholarship Credit & Lifetime Learning Credit
- Altering the American Opportunity Tax Credit to eliminate tax benefits for part-time students, graduate students and non-traditional students (taking more than five years to graduate)

Currently, the Sec. 117(d) allows institutions to provide tax-free undergraduate-level tuition waiver or reimbursements 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 would lead to the elimination of tax-free nature of tuition remissions. Given the average stipend of a graduate or professional student, the proposed policy will lead to a situation where students can barely survive on their stipends. This will also make it difficult for universities to recruit graduate-professional students. Ultimately, this hinders the progress of research and innovation at these institutes of higher learning.

Sec. 127 allows an employee to exclude from income up to \$5,250 per year in assistance for any type of educational course work at the undergraduate and graduate level. Repealing of this provision will limit the educational and professional growth of current employees that makes them competitive in this global economy.

The impact of the Tax Cuts and Jobs Act will be felt by universities and graduate students on many levels. Ultimately, we ask for your support for the continued improvement of the American higher education system that the University of Tennessee is a proud and robust member of. We ask that you keep graduate students in mind with your legislative and advocacy efforts and oppose these provisions.

How can you stop this?

1. **Call to Congress Day:** Call your federal officials (members of the House of Representatives and Senate) in DC and District Offices urging them to vote against the bill. Don't forget to take to social media (see "sample tweet-sheet") to oppose the Tax Cuts and Jobs Act and its impact on higher education.

Timeline: Wednesday, November 8, 2017

2. Send letter to State Officials.

Timeline: Week of November 13-17, 2017

3. Visit Congressional and Senate District Offices.

Timeline: From November 13th- December 15th

Don't forget to reach out to ANY university student, higher ed. advocate or any organization you think will want to help make calls.

Don't forget to reach out to ANY university student, higher ed. advocate or any organization you think will want to help make calls.

With Warmest Regards,

Sergio C. Bedford
GSS President

Jamie Greig
GSS Vice President