December 12, 2017

The Honorable Kevin Brady
Chairman
House Ways and Means Committee
U.S. House of Representatives
1102 Longworth House Office Building
Washington, DC 20515

The Honorable Richard Neal
Ranking Member
House Ways and Means Committee
U.S. House of Representatives
1102 Longworth House Office Building
Washington, DC 20515

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

Dear Chairman Brady and Ranking Member Neal:

We are writing on behalf of the Society for Developmental Biology (SDB – www.sdbonline.org) and its members whose mission is to further the study of development in all organisms and at all levels, to represent and promote communication among students of development, and to promote the field of developmental biology. SDB was founded in 1939 and currently has a membership of 2500 based in the United States of America.

We want to express our deepest concern about a provision in the House version of The Tax Cuts and Jobs Act (HR 1) which eliminates Section 117(d)(5) of the Internal Revenue Service (IRS) code and will increase tax liability for thousands of graduate students who serve as teaching or research assistants in our research and higher education institutions. We urge you to oppose any effort to treat tuition waivers as taxable income for graduate students in the final tax reform bill.

Graduate students are essential to research and teaching in our nation’s scientific laboratories and universities. They help collect data and formulate new ideas that advance knowledge in all fields, including health, engineering, computer science and agriculture, allowing the development of new technologies, drugs and strategies that have made the United States a world leader for over half a century. Even as trainees in the scientific pipeline, graduate students make up the bulk of the workforce in our research environment.

More than half (55 percent) of all Master’s and PhD candidates have adjusted gross incomes of $20,000 or less. Providing tuition remission allows universities and colleges to reduce the cost of graduate education. Taxing tuition waivers for graduate students will create a financial hardship for these individuals who earn modest incomes from teaching and research. Changes in the tax code that create financial hardships for graduate students threaten to derail students from pursuing careers in science, and that would erode the U.S.’s role as a world leader in research. It will also create a further barrier to entry for students underrepresented in the
sciences to contribute their irreplaceable perspectives to growing scientific challenges. In addition, such changes will actually make research more costly because salaries for laboratory workers and investigators are much higher than the tuition amounts currently waived by the universities.

Ensuring that the U.S. will be able to continue to attract and retain the most talented people in science is essential to creating a dynamic and thriving scientific enterprise and growing our economy. As Congress finalizes tax reform legislation, we respectfully ask that you block efforts to tax tuition waivers for graduate students.

Sincerely,

John Wallingford, PhD
SDB President

Co-signers from SDB Board of Directors and Committees:

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Marianne Bronner, PhD (California Technology Institute) – Developmental Biology Editor-in-Chief, PCC member
Ondine Cleaver, PhD (University of Texas Southwestern) – PCC member
Caralina Marin De Evsikova, PhD (University of South Florida) – IOC member
Nestor Oviedo, PhD (University of California-Merced) – IOC member
Laura Burrus, PhD (San Francisco State University) – IOC member
David Weisblat, PhD (University of California-Berkeley) – IOC member
Angela De Pace, PhD (Harvard University) – PAC member
Joseph Yost, PhD (University of Utah) – PAC member
Ashley Seifert, PhD (University of Kentucky) – PAC member
The above letter was sent to the following Conference Committee members:

Representative Kevin Brady (R-TX)  Senator Orrin Hatch (R-UT)
Representative Devin Nunes (R-CA)  Senator Mike Enzi (R-WY)
Representative Peter Roskam (R-IL)  Senator Lisa Murkowski (R-AK)
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