

Graduate and Professional Students of West Virginia University,

Congress is debating tax reform, and there's a proposal that drastically affects graduate students and graduate education. In brief, graduate tuition waivers would be taxed as income leading to a very high effective tax rate on any student receiving a tuition waiver.

Here's a test case for an out-of-state WVU graduate student. If you have the university's minimum stipend (\$16,400) and receive an out-of-state [tuition](#) waiver from WVU (\$23,094 for Fall/Spring + \$4,065 for Summer), you would be taxed assuming your income is \$43,559. The [H&R block](#) tax calculator shows that you'd pay \$4,508 in taxes (27% of your actual income of \$16,400). You clearly do not have \$43,559 in take-home resources, and your effective tax rate would be very high based on your income bracket. Remember, you would also be charged ~\$3,000 in college tuition and university fees (depending on your college), leaving you with about \$9,000 to live on for the year.

The National Association of Graduate-Professional Students (of which WVU is a member) has sample scripts available on their Facebook page, as well as letters you can send to administrators, state officials, etc. ***I would stress that if you decide to contact your congresspeople, be specific.*** Indicate that you are calling/writing in regards to the proposition to classify tuition waivers as income, not simply that you are opposed to that tax plan.

Please consider taking a break from research or work to share this information with your colleagues, grab some office coffee, and contact your representatives. As students at West Virginia University (both domestic and international), Senators [Manchin](#) and [Capito](#) as well as Congressman [McKinley](#) would be interested in hearing from you. If you're from out of state, [your home senators and congresspeople](#) are good points of contact. The perspectives of international graduate students are impactful in different way than voting citizens, but still very important. We will also be in contact with university administration regarding steps forward.

We are sending this message because it has far-reaching implications for graduate education, and many of you are passionate about this issue. **Respectful, concise, specific messages** from many graduate students won't go unnoticed. Other resources : [Forbes Article](#), [NAGPS Contact](#), [GPSS Contact](#)

Thank you for your continued push for solutions,
WVU Graduate and Professional Student Senate
WVU Student Government Association

Graduate & Professional Student Senate

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