

1 **Resolution 1718- AU-004**

2 **A Resolution Condemning the Tax Cuts and Jobs Act**

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7 WHEREAS The Council of Graduate Students (CGS) is the representative body of all students enrolled in
8 graduate programs at The Ohio State University (established by Article II.1 of the CGS Constitution); and
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10 WHEREAS CGS represents The Ohio State University graduate student body at the national level
11 (established by Article II.4 of the CGS Constitution); and
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13 WHEREAS the US House of Representatives passed their version of the Tax Cuts and Jobs Act (H.R. 1
14 115th Congress) on November 16th, 2017 by a vote of 227-205, which would eliminate section
15 1204(117.d5) of the Tax Code, making tuition waivers taxable income; and
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17 WHEREAS graduate students are integral to the workforce for undergraduate education, University
18 research, and administration at the Ohio State University; and
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20 WHEREAS in one instance, an out-of-state graduate student whose sole income is making the minimum-
21 stipend at The Ohio State University (\$15,750) for a 9-month contract, filing as a single individual, under
22 the proposed tax plan would see their yearly tax liability increase from \$535 to \$4,410, resulting in 28%
23 of their earned yearly income going to taxes; and
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25 WHEREAS including tuition waivers as taxable income may put undue financial burden on graduate
26 students resulting in the need to take out student loans; and
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28 WHEREAS under the version of the Tax Cuts and Jobs Act (H.R. 1) passed in the US House of
29 Representatives, the student loan interest deductions of up to \$2,500 yearly would be eliminated; and
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31 WHEREAS the increased financial burden on graduate students through taxing tuition waivers would
32 greatly impact the retention and recruitment of graduate students, particularly those of low socioeconomic
33 status, minorities, and international students; and
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35 WHEREAS under the version of the Tax Cuts and Jobs Act (H.R. 1) passed in the US House of
36 Representatives, could drastically decrease available funds for higher education, the National Science
37 Foundation (NSF), and the National Institute of Health (NIH), as well as other national research facilities,
38 impacting the quality of research and innovation at The Ohio State University and throughout the United
39 States; and
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41 WHEREAS the version of the Tax Cuts and Jobs Act (H.R. 1) passed in the US House of
42 Representatives, is in direct opposition to the pillars of The Ohio State University's Strategic Plan of
43 Access & Affordability, Research & Creative Expression, Teaching & Learning; and
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45 WHEREAS the Mission of The Ohio State University Graduate School specifically declares that, "The
46 Graduate School provides strategic leadership for graduate education at The Ohio State University...[and]
47 is an essential partner with the colleges and graduate programs in leveraging financial resources to recruit
48 and support highly talented graduate students;" and
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50 WHEREAS the Graduate Quality of University Experience report issued jointly by the OSU Graduate
51 School, and Council of Graduate Students recommends that the university “alleviate graduate student
52 financial and health care concerns;” and

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54 NOW THEREFORE LET IT BE RESOLVED that we, the Council of Graduate Students, oppose the
55 version of the Tax Cuts and Jobs Act (H.R. 1) passed in the US House of Representatives, and all other
56 bills which would tax tuition waivers or decrease funding for higher education or national research
57 funding agencies and/or remove student loan interest deductions;

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59 LET IT BE FURTHER RESOLVED that we direct the CGS President, Chair of CGS’ Government
60 Relations Committee, and Chair of CGS’ Graduate Student Affairs Committee to advocate for this
61 position on behalf of the Council to all appropriate members of The Ohio State University community
62 and elected officials from the state of Ohio;

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64 LET IT BE FURTHER RESOLVED that CGS calls upon President Drake, the University Senate, Faculty
65 Council, and the Graduate School, to condemn efforts to repeal Tax Code 1204 (117.d5);

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67 LET IT BE FURTHER RESOLVED that should Tax Code 1204 (117.d5) be repealed, CGS calls upon
68 President Drake, the University Senate, and the Graduate School, to create and communicate their plan to
69 support graduate students financially and to minimize the impact on retention and recruitment of graduate
70 students, especially those from diverse backgrounds;

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72 LET IT BE FURTHER RESOLVED that CGS calls on the Ohio State administration to explicitly include
73 graduate student representatives in any discussions of how graduate students will be funded, should Tax
74 Code 1204 (117.d5) be repealed;

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76 LET IT BE FURTHER RESOLVED CGS will support the efforts by graduate students on the Ohio State
77 campus and at the national level to raise awareness about the impact of the changes in the version of the
78 Tax Cuts and Jobs Act (H.R. 1) passed in the US House of Representatives, on graduate students’
79 livelihood;

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81 LET IT FINALLY BE RESOLVED that the Council of Graduate Students urges the faculty and
82 administrators at the Ohio State University to develop a statement to affirm that students will not face
83 repercussions for supporting reasonable efforts by graduate students on the Ohio State campus and at the
84 national level to raise awareness about the impact of the Tax Cuts and Jobs Bill on graduate students’
85 livelihood.

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DISCIPLINA IN CIVITATEM
EST 1955
Council of Graduate Students
at The Ohio State University