Resolution 1718- AU-004
A Resolution Condemning the Tax Cuts and Jobs Act

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WHEREAS The Council of Graduate Students (CGS) is the representative body of all students enrolled in
graduate programs at The Ohio State University (established by Article II.1 of the CGS Constitution); and

WHEREAS CGS represents The Ohio State University graduate student body at the national level
(established by Article II.4 of the CGS Constitution); and

WHEREAS the US House of Representatives passed their version of the Tax Cuts and Jobs Act (H.R. 1
115th Congress) on November 16th, 2017 by a vote of 227-205, which would eliminate section
1204(117.d5) of the Tax Code, making tuition waivers taxable income; and

WHEREAS graduate students are integral to the workforce for undergraduate education, University
research, and administration at the Ohio State University; and

WHEREAS in one instance, an out-of-state graduate student whose sole income is making the minimum-
stipend at The Ohio State University ($15,750) for a 9-month contract, filing as a single individual, under
the proposed tax plan would see their yearly tax liability increase from $535 to $4,410, resulting in 28%
of their earned yearly income going to taxes; and

WHEREAS including tuition waivers as taxable income may put undue financial burden on graduate
students resulting in the need to take out student loans; and

WHEREAS under the version of the Tax Cuts and Jobs Act (H.R. 1) passed in the US House of
Representatives, the student loan interest deductions of up to $2,500 yearly would be eliminated; and

WHEREAS the increased financial burden on graduate students through taxing tuition waivers would
greatly impact the retention and recruitment of graduate students, particularly those of low socioeconomic
status, minorities, and international students; and

WHEREAS under the version of the Tax Cuts and Jobs Act (H.R. 1) passed in the US House of
Representatives, could drastically decrease available funds for higher education, the National Science
Foundation (NSF), and the National Institute of Health (NIH), as well as other national research facilities,
impacting the quality of research and innovation at The Ohio State University and throughout the United
States; and

WHEREAS the version of the Tax Cuts and Jobs Act (H.R. 1) passed in the US House of
Representatives, is in direct opposition to the pillars of The Ohio State University’s Strategic Plan of
Access & Affordability, Research & Creative Expression, Teaching & Learning; and

WHEREAS the Mission of The Ohio State University Graduate School specifically declares that, “The
Graduate School provides strategic leadership for graduate education at The Ohio State University...[and]
is an essential partner with the colleges and graduate programs in leveraging financial resources to recruit
and support highly talented graduate students;” and
WHEREAS the Graduate Quality of University Experience report issued jointly by the OSU Graduate School, and Council of Graduate Students recommends that the university “alleviate graduate student financial and health care concerns;” and

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

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

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

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

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

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

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

Approved: Yes/No

Date: 12/1/2017

W. Alex Wesaw, President – Council of Graduate Students