Resolution Opposing the Taxation of Tuition Waivers

Whereas Indiana University President Michael McRobbie, in a statement delivered to the University Faculty Council on November 28, 2017, has denounced the reclassification of tuition waivers as taxable income, currently proposed by the United States House of Representatives under H. R. 1, or the Tax Cuts and Jobs Act;

Whereas the taxation of tuition waivers would have the effect of crippling graduate programs at Indiana University and at other American universities by discouraging students from pursuing graduate degrees;

Whereas the taxation of tuition waivers would create an undue financial burden on current graduate students enrolled at Indiana University;

Whereas graduate programs constitute a vital source of intellectual and creative activity at Indiana University and at other American universities; and

Whereas the taxation of faculty and staff tuition benefits would additionally create a significant financial burden on faculty and staff who have children enrolled at Indiana University; now, therefore, be it

Resolved, that the Bloomington Faculty Council of Indiana University

1. supports President McRobbie’s statement; and

2. urges the Indiana University administration to develop a strategy to protect the students, staff, and faculty of Indiana University from increased financial burden caused by the reclassification of tuition waivers and benefits as taxable income.