

November 12, 2017

To the congressional representatives of West Virginia,

We write to you with serious concern for the future of graduate education in West Virginia and the US more broadly. The tax plan recently outlined by the House of Representatives Ways and Means Committee would impose new taxes on tuition waivers for graduate students (Section 414.t.2, item 117.d). Tuition waivers are not transferable income; they cannot be used for anything other than reducing payment for enrollment in courses. Yet the proposed legislation would treat the waivers as if they were realized money.

As is the case at many universities, at WVU, tuition waivers are our primary means of recruiting students to graduate programs. Since many applicants are already carrying a substantial debt burden from their undergraduate education, we do not expect or advise students to undertake graduate education if it requires tuition payments. In the English Department, our graduate students teach nearly all of WVU's writing courses, for which each is paid a maximum of \$17,400 in annual salary. This is barely enough to live on as is. If the students' tuition waivers were taxed in addition to the taxes they already pay on their actual salary, they would be required to pay as much as if they made \$44,559 a year. This would result in their losing \$6,903 (IRS Tax Table, 2016), or 27%, of their take-home pay, putting them in one of the nation's highest tax brackets.

Even if our graduate programs in English were to survive such a reduction in student resources-- and they very well may not--we would see a limiting of enrollment to only the most affluent of college graduates. Our capacity to serve our undergraduate population would be profoundly impaired, and our ability to offer needed classes in writing would suffer the most. Our graduate students themselves are predominantly from our nearby geographic region, including our home state. On finishing our MA, PhD, and MFA programs, they become not only educators but also managers, administrators, technical writers, authors, small business owners, literacy advocates, and employees of national and international non-profits, corporations, and government. They contribute vitally to our regional and state economy, bringing with them creative ideas for its diversification and the skills to facilitate productive change.

DEPARTMENT OF ENGLISH

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Recent studies show the educational achievement gap between rich and poor to be 30-40% larger than it was 25 years ago, with difference in family income corresponding to a 30-60% larger difference in achievement (S.F. Reardon, 2011). Historically, graduate school has been one of the main vehicles for class mobility in the United States, but taxing tuition waivers would simply put graduate education out of reach for a large segment of our state's population. By supporting this proposed tax, you would be putting the majority of your constituents at an even greater disadvantage than they already are.

We urge you to oppose the proposed tax on tuition waivers and similar barriers to educational access.

Sincerely,

the undersigned members of the Department of English, WVU

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