



Indiana University - Bloomington
Graduate & Professional Student Government

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; and

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

Therefore, be it resolved by the Graduate and Professional Student Government Assembly that –

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.

Respectfully submitted to and passed by the Graduate and Professional Student Government Assembly on this eighth day of December 2017.

Adam Reneker

GPSG President

December 8, 2017

Date