



November 14, 2017

Dear Senators and Members of the U.S. House of Representatives:

I am writing to you today on behalf of the Biophysical Society, a scientific society representing over 8000 scientists. We are strongly opposed to the provision in the Tax Cuts and Jobs Act (H.R. 1) eliminating Section 117(d)(5) of the Internal Revenue Service (IRS) code. Tuition waivers provided to many graduate students would become taxable income. At some schools, the cost of tuition exceeds the stipends of these graduate students, so having to pay taxes on their 'tuition' would severely reduce the take home pay they need to pay for housing and other basic needs. This may force many of them to forego an education in areas of science and technology that are essential to the country's future.

According to the Department of Education, 57 percent of the 145,000 tuition waivers claimed in 2011-2012 were directed to graduate students in science, technology, engineering, and math programs. Repealing Section 117(d)(5) will increase tax liability for these graduate students, with the result that these career choices will become far less affordable and attractive to the best and most talented individuals. Discoveries in science and technology have bolstered the U.S. economy and international competitiveness; Congress should make studies in STEM fields more accessible to all students. Repeal of Section 117(d)(5) is punitive and short-sighted.

The Biophysical Society's members range from undergraduate students to retired researchers and professors. Many of them started their science careers by studying at U.S. colleges and universities. The research they conduct continues to lead to a better understanding of biology and medicine, of bioengineering and the workings of our universe, and have spawned new technologies, new industries, and tools to make our country stronger, safer and healthier.

The Biophysical Society urges Congress to preserve the tax exemption for graduate student tuition waivers.

Sincerely,

Lukas Tamm
President

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