

RESCUING BIOMEDICAL RESEARCH

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RESCUING BIOMEDICAL RESEARCH STATEMENT ON THE TAX CUTS AND JOBS ACT

WASHINGTON, DC – The provision in H.R. 1, the Tax Cuts and Jobs Act, that would allow graduate tuition waivers to be considered taxable income would significantly harm graduate students financially, slow the pace of American science and threaten our role as the global leader in research. Some estimates indicate Sec. 117(d)(5) of H.R. 1 could increase a graduate student's tax bill to such an extent that it would reduce take-home pay by up to 20 percent, placing significant financial hardships on trainees who should be encouraged, not discouraged, to pursue research careers.

“Graduate students are the future of American research,” said Shirley Tilghman, chair of Rescuing Biomedical Research and president emerita of Princeton University. “We need to recruit the best and brightest students the U.S. and the world have to offer. Raising a financial barrier to graduate school by increasing a student's tax burden is shortsighted and will be detrimental to American science.”

Graduate tuition can cost up to tens of thousands of dollars; however, this tuition is often waived because graduate students contribute to the university community by conducting groundbreaking research. Treating tuition waivers as taxable income would put a financial strain on many graduate students resulting in fewer opportunities to attend prestigious institutions and possibly forcing them to walk away from a career in science.

“Congress has strongly supported research, and young scientists in particular, with recent budget increases and legislation like the 21st Century Cures Act,” said Tilghman. “Raising taxes on graduate students like this would undercut many of the advances made by recent legislation.”

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Rescuing Biomedical Research, an organization led by biomedical scientists, is committed to catalyzing policy changes that address the systemic flaws in the biomedical research enterprise. Founded in 2014,

RBR is a leader in discussions and activities to bring effective, creative and valuable changes to the policies and culture of the biomedical research enterprise. RBR statements indicate the positions of a majority of its individual members but not the positions of their employers. Find out more at

<http://rescuingbiomedicalresearch.org/>