December 4, 2017

Dear FAU graduate students, faculty, and friends,

As you are probably aware, Congress recently proposed tax legislation that can impact graduate students and universities. The U.S. House of Representatives passed their version of the Tax Cuts and Jobs Act last month, and this past weekend the U.S. Senate passed their plan. The House version includes items such as taxing stipends and tuition waivers as income, while the Senate plan does not. You can see the key differences between the House and Senate plan below.

<table>
<thead>
<tr>
<th>Education Tax Benefits</th>
<th>House Plan</th>
<th>Senate Plan</th>
</tr>
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<tbody>
<tr>
<td>Student Loan Interest Deduction</td>
<td>Repeals tax deduction for interest paid on federal student loans. Under current law, borrowers can deduct up to $2,500.</td>
<td>Not included</td>
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<tr>
<td>Graduate student tuition</td>
<td>Eliminates Section 117(d)5 of tax code, which allows institutions to waive or reduce tuition costs for graduate students without tax implications.</td>
<td>No change</td>
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<tr>
<td>College employee dependent benefits</td>
<td>Would no longer exclude tuition benefits for college employees' spouses or children from taxable income.</td>
<td>No change</td>
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<tr>
<td>Employer-provided education assistance</td>
<td>Would no longer exclude employer-provided education assistance from taxable income. Tax-exempt benefits are currently capped at $5,250 per year for undergraduate and graduate course work.</td>
<td>No change</td>
</tr>
</tbody>
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Excerpt from Inside Higher Education. [Click here](#) to read the full article.

Following the passing of this legislation in the House and the Senate, they will go to conference committee before being presented to the U.S. President. The American Council on Education states, “Once the bill passes the Senate, the two chambers will then need to resolve any differences and pass a final bill before year's end.”

An Equal Opportunity/Equal Access Institution
Many of you have contacted me regarding my views. I want to assure you I am in full support of graduate students as is Provost Gary Perry and our entire academic leadership. Last week, President John Kelly posted his thoughts about the Tax Cuts and Jobs Act in his President’s blog and reiterated his support for our graduate students.

In your capacity as a private citizen, if you wish to contact your elected representatives about this legislation here are the links to the U.S. House and U.S. Senate.

I will be attending a graduate student forum today from 4:00-5:00 p.m. in the Majestic Palm room, Student Union, Boca Raton campus, sponsored by the Graduate and Professional Student Association (GPSA) and Student Government. If your schedule permits, I welcome the opportunity to meet with you.

Sincerely,

[Signature]

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