



November 14, 2017

Joint Statement of the Computing Research Community Opposing Provisions of H.R. 1, *the Tax Cut and Jobs Act*, that would Increase Taxes on Graduate Students in the U.S.

As six leading organizations in computing, representing more than 30,000 graduate students and departments in the computing fields in the U.S., we oppose provisions contained in H.R. 1, the *Tax Cut and Jobs Act*, which would discourage graduate careers in computing research and reduce available research funding at a time when our national competitiveness demands it most.

Current Internal Revenue Code (Section 117(b)(5)) allows colleges and universities to reduce the cost of graduate education for students working as teaching and research assistants by providing tuition waivers without having those waivers counted as taxable income for the student. Eliminating this provision, as proposed in H.R. 1, would dramatically increase the cost of graduate student education in computing, and likely discourage students from pursuing graduate degrees while effectively reducing funding available for research.

There has never been stronger demand for graduates in the computing fields. Encouraging students to continue their educations in U.S. graduate programs ensures that America's fundamental research enterprise remains up to the task of producing the world's best talent and driving innovation in computing – and across the economy – in this increasingly competitive world. Sharply increasing the tax burden on these students, who earn only a small fraction of what they could otherwise make in industry, will either have the effect of discouraging their pursuit of a graduate education or will require the use of already constrained research budgets to offset the tax costs. Both outcomes would cause harm to an extraordinarily productive computing research ecosystem that has made the U.S. the world leader in computing technologies.

Endorsed by:

Association for the Advancement of Artificial Intelligence (AAAI) aaai.org

Association for Computing Machinery (ACM) acm.org

Computing Research Association (CRA) cra.org

Institute of Electrical and Electronics Engineers (IEEE-USA) ieeeusa.org

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