



November 15, 2017

Ohio Congressional Delegation

Members of the Ohio Congressional Delegation:

We, the undersigned graduate students of the John Glenn College of Public Affairs at the Ohio State University **are writing to express our vehement opposition to Section 1204 of H.R. 1, the proposed tax reform legislation that would make tuition waivers taxable.**

The attached documents outline the impacts of this change and present signatures and personal testimonials attesting to the detrimental impact that this legislation would have on graduate students and on the United States.

If implemented in its current form, Section 1204 of H.R. 1 would tax graduate students' waived tuition as income. For the many graduate students who live on teaching and/or research stipends—commonly between as \$15,000 and \$20,000 per year—the resulting \$3,000 to \$4,000 tax **increase** would render these stipends unlivable and graduate study untenable. Such an impact would have negative ripple effects on education and the economy throughout the United States of America.

The United States boasts the best higher education system in the world. This system attracts the best and brightest minds to American institutions. These individuals help make undergraduate education and empirical innovation possible through their teaching and research assistantships. In return, they have the opportunity to research and explore, bolstering America's deserved reputation for bold innovation. American-trained graduates are responsible for life-saving advances in medicine; groundbreaking scientific discoveries; critical technological innovations; and rigorous research that changes how we build communities, design policy, bolster the economy, and understand our world.

Making graduate education unaffordable through this tax increase would seriously degrade the capacity of graduate students to continue their contributions to the advancement of American students, innovation, and the economy. Discouraging graduate studies would dampen business innovation, national economic competitiveness, and social equity.

The following signatures, testimonials, and points of analysis outline the destructive impact that this proposed legislation would have on graduate students, higher education, and the rest of the United States. **We urge members of the Ohio Congressional delegation, and all members of Congress, to oppose Section 1204 and any similar language that would undermine the ability of graduate students to contribute to the institutions of higher education that makes this country a global leader.**

Sincerely,

Graduate students of the John Glenn College of Public Affairs



Affected Graduate Student

Adam White	MPA
Aditi Thapar	PhD
Aiden Irish	PhD
Alannah Glickman	PhD
Alison Chabut	PhD
Andrew Van Leuven	PhD
Brandon Shcrader	MPA
Coral Wonderly	PhD
Daniel Baker	PhD
Emily Law	MPA
Jin Hong Kim	PhD
Ken Poland	MPA
Mason Laurie	MPA
Miranda Gardner	MPA
Rebecca Smith	PhD
RosaLia Stadler	MPA
Samuel Sobul	MPA
Stephanie Casey Pierce	PhD
Yinglin Ma	PhD
Yung Chung	PhD



THE OHIO STATE UNIVERSITY

**Personal Testimonials from
Glenn College Graduate Students**



Stephanie Casey Pierce, third year doctoral student

After working in the field of public policy for more than a decade, I jumped at the opportunity to return to graduate school to pursue a Ph.D. in Public Policy & Management at the John Glenn College of Public Affairs. After serving as senior staff at two State of Ohio agencies, I understood how important research and evaluation is to the successful implementation of public policy. After completing my Ph.D., I intend to work in academia to train the next generation of public servants and to bridge the gap between policy research and policy implementation. When I decided to return to school, I had two small children in full-time care. I left a good paying job to pursue my degree because I feel that the benefit of this degree will pay off over time. However, I would not have returned to school had I not had the benefit of a tuition waiver from OSU. I would not have returned had it been necessary for me to take out loans to do so. While my husband makes a good salary, childcare for two children is extremely costly. As it is, my stipend barely covers half of the cost of childcare each month. H.R.1 would further reduce the value of my stipend. One of the targets of H.R.1 is families like mine, who seek to raise children while one or more family members pursues higher education. We should not be discouraging students from becoming parents or parents from becoming students



Aiden Irish, Second year doctoral student -- local governance, food systems and agriculture policy

Few memories stick with you like being chased by a headless chicken. Especially for a toddler, the experience left a lasting image that has come to epitomize my youth growing up on a farm. However, while the memories of my farm's vitality are enduring, equally so are the images of the small neighboring farms in my valley that – one by one – succumbed to unseen economic forces against which the community felt powerless.

These are the memories that lie at the heart of why I chose to pursue a doctorate in public administration at the Glenn College. My interest is in how communities motivate, coordinate, and facilitate local food system policy that fosters social equity, environmental sustainability, and economic vibrancy. In short, I am interested in how communities empower themselves to counter those detrimental economic forces.

With this degree, I plan to teach at a public university, to contribute my part to a new generation of policymakers and citizens, people who will contribute to rectifying the inequities of current policies. Additionally, I plan to continue engaged research that not only contributes to understanding community empowerment, but actively and directly supports these communities.

However, if Section 1204 passes, these plans will remain just that; plans. While my background provides me with ample motivation to pursue my work, it did not provide me with the financial resources to do it alone. The tax burden that this legislation would bring would render my stipend unlivable, forcing me to abandon my plans to teach, to research, and to contribute my part to more equitable policies.

I urge members of the Ohio Congressional delegation, and all members of Congress, to vehemently oppose Section 1204 and all similar attacks on higher education in this country.



Rebecca Smith, First year doctoral student

My name is Rebecca Smith and I am a first-year doctoral student pursuing a degree in Public Policy and Management at The Ohio State University. I felt compelled to choose a graduate degree in order to improve my skill set, advance my education and training, and develop research skills that I will leverage in the future to improve social welfare programs and policies, especially concerning food, nutrition, and health insurance for disadvantaged populations. I am interested in working in the public sector after graduation, most likely in a governmental position at the federal or state level in a social services agency.

If this legislation is adopted, I may be forced to leave the University because I do not receive enough money from my stipend to pay taxes on the cost of my tuition, which is valued at \$34,000 for an out-of-state student such as myself. Another option is that I would have to give-up my position as a Teaching Assistant for the University and find another job that pays more if I want to continue my studies on a part-time basis, delaying my entrance into the public workforce for a decade. Or I could take out more loans to pay for the taxes which is an option that I will not consider since I do not want to incur additional debt.

As someone who wants a career in public service, this proposed tax bill will have a negative effect on (a) my education and training that will serve me as a public servant, and (b) if I am even able to choose a job in public service due to my student debt from these taxes.

I strongly urge you to oppose the proposed tax bill.



Daniel Baker, Third-year Doctoral Student

I am lucky to have wonderful teachers in my life. My father, mother, and sister, my 3rd-grade teacher, Mrs. McLeod, my 4th-grade teacher, Miss Rogers, my high school teachers, Mrs. Lowe, Ms. Wellborn, and Mr. Hopper – all educated in public schools and at public universities – instilled in me a passion for teaching and learning. They passed along the bug of striving to reach my potential, of empowering others through my work, of bringing new people into the fold through my work, and of it meaning something when I put my name on something I write.

Passionate teachers made me realize that my passion for reaching my potential will push *others* to reach their potential. That is why I am here. Beyond my research on local government and bureaucrat decision-making, I am here to empower others to have a voice. I am here to train in teaching others to use their voices, individually and collectively, in the most powerful ways possible.

Above, I stated that the teachers in my life taught me that there is a deep meaning when I put my name on something I write. My name is Daniel Baker, and if Section 1204 passes into law, it will directly affect my ability to pursue my doctoral training at this institution. I will be financially unable to continue pursuing my passion for teaching and learning.

If Section 1204 passes into law, it will fly in the face of my reason for being here: a passion for pushing others to reach their potential. This proposed tax reform will cut off access to those who are striving to reach their potential. Furthermore, it will cut off access to those at the heart of this public university who share my bug of bringing new people into the fold through teaching and learning.

My name is Daniel Baker, and I urge members of the Ohio Congressional delegation, and all members of Congress, to oppose Section 1204.



Brandon Schrader, first year MPA student—nonprofit studies, poverty, and mental health policy

Growing up in a highly-impooverished college town made a lasting impact on my decisions for higher education. While there were people supported by the university through professorships, research, and other administrative jobs, most of Emporia, Kansas struggled to get by. Child hunger, access to medical care, and poor early education are just a few issues that plague my hometown. It took me several years of growing up to understand why some of my friends and classmates had shoes that were falling apart or didn't have a jacket when winter came around. Over 25% of my community currently lives in poverty and Lyon County has the 104th lowest per capita income of 105 counties in Kansas.

For the start of my life, I was lucky. My father is currently a professor of Psychology at Emporia State University and my mother was a registered nurse. However, that changed when, I was 13, my parents decided to get a divorce. This would lead to years of custody battles, lawyer fees, and days in court that financially destroyed both of my parents. Suddenly, I was no longer one of the lucky students, but someone who would've gone hungry without free school meals, someone who wouldn't have been educated without public funding, and someone who wouldn't be attending college.

After finishing my bachelor's degree, I decided to pursue a Masters of Public Administration to hopefully start and run my own nonprofit organization to help children of divorced or impoverished homes. My hope is to use my undergraduate and graduate degrees to help others who are struggling with aspects of life that no child should. I dream of attending a PhD program after completion of my MPA to study sociology and how to best apply research-driven practices to nonprofit work.

Yet, if Section 1204 turns into law, the remainder of my schooling at The Ohio State University and beyond will become financially unfeasible. Additional taxes will make my current stipend unlivable in the city of Columbus. It will prevent me from obtaining the training and education needed to give back to those children facing broken homes, poverty, and hunger.

I urge members of the Ohio and Kansas delegations, as well as all members of Congress, to support access to higher education by opposing Section 1204.



Jin Hong Kim, Fourth year doctoral student -- Operational excellence and organizational change management in local government

I study operational system and organizational change manages in government, focusing on how local governments adopt and practice business management model, such as lean and six sigma principles to improve efficiency and effectiveness in their function. I study operational excellence in local government because they are foundational units in government to provide core public services and their performance is substantial to sustain a healthy society. With my study, I wish to contribute to reforming governments to be faster, better, and cheaper so that it can be more responsive and accountable to the needs of the society.

As a student of public administration and management, I believe the role of social science is to maintain a good balance between advancing knowledge and providing pragmatic solutions to existing problems in our society. My research is a perfect topic that bridges two challenging functions of social science because it focuses on solving existing problems in government, i.e. efficiency and bureaucratic red tapes, as well as to developing literature in organizational change management. With my degree specialized in operational excellence in public sector organization, I wish to train public managers and employees to have better tools to manage their organization and provide pragmatic research to support the better performing government in a public university.

Of many contributing factors to become a good scholar, financial stability is nonnegligible, in fact, very substantially necessary conditions. Current university's fellowships and scholarship programs provide a minimum living wage for graduate students, which is just enough to keep the minimum quality of life, especially liber art and social science majors. If the section 1204 is passed, many graduate students, including myself, will not be able to complete their degree unless one is independently rich to support their program. I believe this legislation will discriminate individuals from gaining fair and equal opportunity to gain access to higher education based on SES status of their families and background. It is an unconstitutional decision and should not be passed to prevent inequality in higher education and to protect basic rights of many graduate students.



Emily Law, Masters in public administration (MPA) student

I am pursuing my Masters in Public Administration as a part-time student. I chose to continue my education and develop the skills necessary to be a qualified and effective public servant.

I am interested in international development with a specific focus on women and girls' education, health and development. After graduation, I plan to work for a think tank or NGO to create policy and lasting progress in that policy area.

I am already struggling to balance graduate school costs even with the waiver. This legislation would force me to start taking out student loans or suspend my degree altogether. It would force me to choose between taking loans that would stay with me for years and continuing my education to become the best public servant I can be.



Yinglin Ma, First year doctoral student – nonprofit management

I am from China and this year I came to the US and began my pursuit of a PhD degree in the Ohio State University. My passion is to learn how nonprofit organizations could better help those in need and by which ultimately build a more equitable society. And my goal is to do good research that contributes to the current study of nonprofits in both US and China. However, if Section 1204 passes into law, I would have no choice but to leave the country and most likely discontinue my career in learning and teaching for the lack of financial support. Therefore, I oppose Section 1204 most strongly and urge your respect for social research.



RosaLia Stadler, Masters in public administration (MPA) student

I am currently pursuing my master's in public administration in the John Glenn College. I chose to get my MPA for multiple reasons, but the main reason was to gain the skills necessary to become a public servant. I graduated from undergrad at the University of Dayton with a bachelor of art's in political science and human rights studies. I was very fortunate in my undergraduate to experience many areas of public work, including researching education policy for a nongovernmental organization in Malawi, Africa and working for United Way Worldwide's policy department in Washington, D.C. Upon completing my master's program at Ohio State, I would like to do fundraising / event planning for a public organization. I love working on a team with others to achieve a common goal.

If this legislation were adopted in its current form, my life would be dramatically impacted. When I was deciding where to attend undergrad, I knew that the University of Dayton was not the most affordable option. However, I was drawn to the opportunities that they provided students, particularly being one of the only institutions with a Human Rights Department. For this reason, and many others, I took out over \$50,000 in student loans to attend this university. Thus, it was very important for me to find a way to fund my graduate education. Ohio State was my dream graduate program, and I ended up accepting my admission without any funding. As nervous as this made me, I knew that it would all work out. And it did! At the beginning of August, right before my program began, I was offered a graduate administrative assistant position with the Office of Diversity and Inclusion! I will never forget the feeling of receiving that email and instantly bursting into tears. This position pays my tuition and offers me a monthly living stipend which I use to pay my rent, purchase groceries, and other necessary items. However, my current financial situation does not allow me to save much money. Thus, if this legislation were adopted and I had to begin paying taxes on the tuition (which students like myself do not even touch), I would have to greatly reconsider my decision to be in a graduate program. I am terrified of what this tax legislation could do to myself and other student financially. Many of us are in a graduate program because we want to gain the skills necessary to be effective public servants to others in our communities.



Mason Laurie, Masters in public administration (MPA) candidate

I left my job of three years as a street-level bureaucrat to pursue a Master's in Public Administration degree. I was not content with making under \$30,000 and having no meaningful impact on the people in my local community. I left to better myself so that I could make a difference in people's lives. Working in the courts system left a bitter taste in my mouth for how justice is meted out, which is why I intend to advocate for criminal justice reform in any future career path I take. I may stay with local government or even work up the chain to the federal level, but one thing is certain: my service is to the public.

If this tax bill passes, and graduate students are taxed for money we've never had, I may have to withdraw from my program. Ohio State graciously offered to waive the outrageously expensive out-of-state tuition so that I may learn from the best in Columbus. I knew that on the meager salary I was earning as a low-level employee in Florida, I would have to decline any acceptance from a graduate school that could not help me make the transition. The stipend I earn from working an assistantship with the Franklin County government is enough to sustain my cost of living expenses, but if this bill passes, I would lose almost a third of it to taxes. Without the university seeing promise in my future, I would still be in Florida, making no difference to my community.



Andrew Van Leuven, Second year doctoral student

My name is Andrew, and I'm a 2nd year grad student at OSU. I want to have kids in the next few years, and am seriously concerned that my wife and I might not be able to financially do so if my tuition waiver becomes taxable. Please, think of the children.



Expected Effects of Section 1204

The following points enumerate critical impacts that Section 1204 of H.R. 1 would have on the U.S. economy, society, and educational system. The proposed legislation and its associated impacts on graduate students would;

1. **Undermine workforce development:** In an economic age where a highly skilled workforce is essential, this legislation would greatly reduce the capacity of American universities to contribute to that demand by 1) making graduate school less affordable, thereby driving potential students away from programs that provide advanced training and skills, and 2) by reducing the capacity of universities to educate undergraduate students. In addition to independent research and work, graduate students are essential to the teaching capacity of colleges and universities through teaching assistantships. Lost graduate students would greatly reduce the capacity of colleges to educate undergraduate students and likely contribute to lower acceptance rates and higher tuition costs. In an age when a college education is essential, this legislation would greatly impede the ability of universities to provide that much needed service.
2. **Hamper innovation:** Graduate students provide invaluable research to full time faculty and contribute personally to the research portfolios of their colleges. As graduate students face the need to leave their work, this would result in diminished research capacity across the nation and would jeopardize the innovative spirit that is the hallmark of American culture.
3. **Reduce U.S. competitiveness on the global stage:** Today's companies need both skilled labor and an innovative environment that fosters creative application of new ideas to evolving business problems. By hindering both workforce education and research, this legislation would undermine these two critical pillars of American competitiveness on the global stage.
4. **Foster a national "brain drain":** If implemented, those students who could no longer afford to pursue graduate studies in the U.S. would likely pursue degrees in other nations, such as Canada or Germany. En masse, this would contribute to a national "brain drain," further undermining the status of the United States as a place of innovation.
5. **Contribute to further social inequity:** Greater financial burden on graduate students would make advanced degrees attainable only to those with sufficient financial resources to fund themselves, contributing to greater educational and associated socioeconomic disparities throughout the U.S.
6. **Discourage public service:** The need to take on debt as part of graduate research would push graduate students to pursue careers in more lucrative private sector positions, pulling them away from teaching and/or public-sector positions where skilled talent is essential to society. This impact would further undermine the global standing and competitiveness of the U.S. by reducing the skilled labor pool of its critical public agencies and organizations.