

**CASE WESTERN RESERVE UNIVERSITY**  
**Faculty Senate Executive Committee**  
Regular Meeting, Tuesday, December 5, 2017

**Draft Resolution on Section 1204(e) of the House Version of H.R. 1**

**Whereas** the United States House of Representatives has adopted H.R. 1, the “Tax Cuts and Jobs Act,” and the United States Senate has adopted an amended version with substantial changes, so that the bill now is referred to a Conference Committee; and

**Whereas** Section 1204(e) of the House version would amend Section 119(d) of the Internal Revenue Code to render graduate student tuition waivers imputed income, taxable to the graduate student without production of any cash income to pay that additional tax; and

**Whereas** graduate education is indispensable to the tripartite mission of research universities in the United States to advance scientific, technical, scholarly, and professional research, to educate citizens and intellectual and professional leaders, and to contribute to the cultural and social betterment of the United States and the world; and

**Whereas** the faculty and administration of Case Western Reserve University have both a professional and moral obligation to support our graduate student colleagues and to work to prevent this legislation from being adopted; and

**Whereas** the faculty and administration are united in our commitment to persuade our elected representatives to avoid the damage to the international leadership of United States research universities that would result from this flawed public policy;

**The Faculty Senate of Case Western Reserve University resolves:**

1) To denounce the proposal to tax graduate student tuition waivers as flawed public policy that unjustly targets a small and vulnerable population and erodes United States leadership in research and scholarship; and

2) To direct the Chair of the Faculty Senate and the Secretary of the University Faculty to transmit copies of this resolution to both Senators from Ohio and to all members of the Ohio congressional delegation, asking them to work in the Conference Committee to ensure that this provision is removed from the final legislation; and

3) To work with and support the University administration collaboratively to maximize the influence that the University, and higher education more generally, can bring to bear to avoid the severe damage that passage of this provision would inflict; and

4) To direct the Chair of the Faculty Senate and the Secretary of the University to transmit a copy of this resolution to the Graduate Student Council of Case Western Reserve University.