

## **UCSB Graduate Council Statement on Proposed *Tax Cuts and Jobs Act***

For one hundred and fifty years, the University of California (UC) has been one of the driving forces of California's economy, industry and business, and agriculture. There is hardly any aspect of California that has not been directly affected by the University of California and the people of our state can justly be proud of what they have built in their university. Central to the university's role in the state is the training of graduate students who through their discoveries and work will continue to position the state in the future. In its role as faculty overseer of graduate affairs at UC Santa Barbara (UCSB) the UCSB Graduate Council of the Academic Senate has carefully considered the effect of the U.S. House of Representatives 'Tax Cuts and Jobs Act' on UCSB graduate students and, consequently, on graduate programs.

By repealing the deduction for qualified tuition and related expenses, the House's *Tax Cuts and Jobs Act* is [estimated](#) to raise the federal income tax for a typical UC teaching assistant --who earns \$24,241-- by **61 percent** (from \$2,229 to \$3,641). A typical UC research assistant --who earns \$33,317-- would experience a 31 percent increase (from \$3,590 to \$4,730). This seems an unfair and harsh penalty on a particular hard-working group of talented young people who can least afford such dramatic tax increases. Furthermore, these tax increases will reduce the ability of UCSB - as well as the entire University of California and, indeed, all California universities - to recruit and retain the best and brightest graduate student minds. It will thereby slow the pace of scholarly discovery and jeopardize the status of UC as being among the very best universities in the world.

The UCSB Graduate Council strongly, and unanimously, urges all members of the California delegation in the United States House of Representatives to carefully weigh the costs and benefits of the proposal to repeal the deduction for qualified tuition and related expenses in the current version of the House's 'Tax Cuts and Jobs Act'. The Council also endorses the recent joint [statement](#) by UCSB Chancellor Yang and Academic Senate Chair Bohn regarding this matter.