



American Society of Agronomy • Crop Science Society of America • Soil Science Society of America

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November 10, 2017

The Honorable Kevin Brady
Chairman
House Ways and Means Committee
Washington, D.C. 20515

The Honorable Richard Neal
Ranking Member
House Ways and Means Committee
Washington, D.C. 20515

Dear Chairman Brady and Ranking Member Neal:

The American Society of Agronomy (ASA), Crop Science Society of America (CSSA), and Soil Science Society of America (SSSA), represent over 18,000 scientists in academia, industry, and government, more than 13,300 Certified Crop Advisers (CCA), and over 700 Certified Professional Soil Scientists (CPSS). As the largest coalition of professionals dedicated to the agronomic, crop and soil science disciplines in the United States, we recognize the importance of tax reform and the difficult challenges associated with accomplishing a fair and streamlined tax code. However, we have serious concerns regarding a provision in H.R. 1, the Tax Cuts and Jobs Act, that would subject graduate students to unsustainable increases in their tax liability.

Internal Revenue Code Section 117(d)(5) significantly lowers the cost of graduate education by providing many Ph.D. and Masters graduate students with a non-taxable tuition reduction while serving as teaching or research assistants, a key component of their academic training.

Tuition reductions, and the fact that they are not taxable income, help to make higher education affordable, but with the repeal of Section of 117(d)(5), these students would be subject to a sizable tax increase.

STEM students, including those in our membership, are disproportionately affected by this provision – 60 percent of graduate students that use tuition reductions are in STEM fields. These valuable students may choose to forgo higher education or take their talents abroad. Either outcome will further erode U.S. global competitiveness.

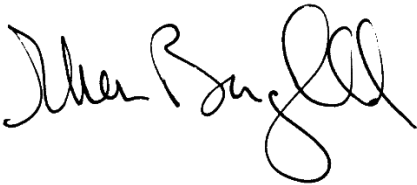
The Nation's food and agricultural enterprise relies on a steady stream of graduates trained in the agricultural and natural resource sciences, a pipeline that is already falling short of meeting

demand. According to a U.S. Department of Agriculture and Purdue University study, only 61 percent of the expected jobs available in this sector from 2015-2020 will be filled by graduate students with the appropriate expertise. The U.S. economy depends on students seeking advanced study in this sector, but the proposed tax provisions will make obtaining this graduate education unaffordable.

Our members have advanced degrees or are currently enrolled in graduate programs – they understand the importance of non-taxable tuition reductions to attract talented students to graduate programs who, in turn, advance U.S. competitiveness and innovation. We strongly urge you to reconsider its repeal.

We look forward to working with you on this important issue.

Sincerely,

A handwritten signature in black ink, appearing to read "Ellen Bergfeld". The signature is fluid and cursive, with a large, looping "E" at the beginning and a long, sweeping tail that ends in a small hook.

Ellen Bergfeld, Ph.D.
CEO

cc: Members of the House Ways and Means Committee