November 8, 2017

The Honorable Kevin Brady  
Chairman  
Ways and Means Committee  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Chairman:

I am writing to you in my capacity as president of the American Society for Cell Biology, (ASCB) a professional society of basic biomedical researchers. The ASCB has more than 7,000 members in all 50 states and in 65 other countries around the world. The ASCB opposes the repeal of 26 USC 117(d)(5).

The ASCB is very concerned about Sec.1204 of H.R.1, the Tax Cuts and Jobs Act, which would repeal Section 117(d)(5). This provision is critically important to the biomedical research community in the United States. As I am sure you know, Section 117(d)(5) reduces the cost of graduate education for graduate students who serve as teaching and research assistants as part of their academic education. If Section 117(d)(5) were repealed, it would result in significant tax increases for the next generation of American researchers who, as part of their education, serve as the backbone of the American biomedical research enterprise.

According to the most recent Department of Education data available, in 2011-12, nearly 55% of all graduate students had adjusted gross incomes of $20,000 or less and nearly 87% had incomes of $50,000 or less. During the same period, master’s degree students received an average of $10,949 and Ph.D. students received an average of $13,609 in tuition waivers for serving as research and teaching assistants. A repeal of Section 117(d)(5) would lead to an unaffordable increase in taxable income for these future scientists and make the pursuit of a graduate degree much more challenging, if not impossible.

Section 117(d)(5) is a critical tool for maintaining the preeminence of American science. Repealing it would significantly block both the academic and industry research communities in the United States and put our international leadership at risk.

Sincerely,

Pietro De Camilli  
President  
The American Society for Cell Biology