



in

Berkeley, District 7  
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CONSENT CALENDAR

December 19, 2017

To: Honorable Mayor and Members of the City Council  
 From: Councilmember Kriss Worthington  
 Subject: Save the graduate student waiver and oppose H.R. 1- Tax Cuts and Jobs Act

RECOMMENDATION:

The Council to oppose H.R. 1- Tax Cuts and Jobs Act, and send a letter of opposition to Speaker of the House Paul Ryan and Senate Majority Leader Mitch McConnell.

BACKGROUND:

Within the Berkeley area, a large portion of residents are graduate students--tens of thousands of students pursuing doctoral and master's degrees within a wide range of disciplines; this population contributes to the city's intellectual and economic infrastructure. Many of these graduate students, however, face immense obstacles (both financial and economic) throughout the course of their academic careers: faced with balancing rigorous study, maintaining a family, and working several jobs. The Republican Tax Reform Bill, H.R. 1- Tax Cuts and Jobs Act, aims to slash corporate taxes and erode the estate tax, and poses a major threat to the financial security and economic well-being of many of the nation's demographics and communities, with these graduate students being most at risk.

The bill proposes to classify tuition waivers, upon which many graduate students rely to pursue their work, as taxable income. The taxation of tuition waivers, in addition to the numerous hazards that the bill proposes pose a threat to the cultural fabric of the City. The bill and its proposed attacks on lower and middle-income families are widely and vehemently opposed; it behooves the City to lend our voice in defense of working and student families and individuals, and urge our representatives to stand against the bill.

FINANCIAL IMPLICATIONS: Minimal.

ENVIRONMENTAL SUSTAINABILITY:

Consistent with Berkeley's Environmental Sustainability Goals and no negative impact.

CONTACT PERSON:

Councilmember Kriss Worthington 510-981-7170

Attachments:

1. Letter of Opposition to Speaker of the House Paul Ryan
2. Letter of Opposition to Senate Majority Leader Mitch McConnell

**Kriss Worthington**





Councilmember, City of Berkeley, District 7  
2180 Milvia Street, 5<sup>th</sup> Floor, Berkeley, CA 94704  
PHONE 510-981-7170, FAX 510-981-7177, EMAIL  
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Dear Speaker Paul Ryan,

The Berkeley City Council opposes H.R. 1 - Tax Cuts and Jobs Act which advocates for tax reforms that will pose a significant threat to the financial security and economic well-being of many of the nation's demographics and communities. Of the groups affected, the strain falls heavily on those with financial hardships including: the impoverished and underprivileged, small families, as well as students pursuing graduate studies.

Concerning students, the bill proposes to classify tuition waivers, upon which many graduate students rely to pursue their work, as taxable income. Many graduate students face immense financial and economic obstacles throughout the course of their academic careers and many are faced with the challenges of balancing rigorous study, maintaining a family, and working several jobs. Many of Berkeley's residents are graduate students, and the graduation student population contributes immensely to the city's intellectual and economic infrastructures. The taxation of tuition waivers, in addition to the numerous hazards that the bill proposes pose a threat to the cultural fabric of the City.

While one reason of many, Berkeley strives to support its local community, a major portion of that being its student population. When reviewing H.R. 1, it is important to consider how we can enable and maintain the most accessible pathway for students' pursuits of education.

Respectfully,  
Berkeley City Council

**Kriss Worthington**

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Dear Senate Majority Leader Mitch McConnell,

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