

Tax Incentives for Graduate and Professional Education

- **National Benefits**
 - **Helps meet the demand for highly-trained professionals in growing sectors of our technology-driven economy**
 - **Reaffirms our commitment to innovation and discovery and supports US citizens who work to keep America competitive**
 - **More research per federal dollar by eliminating inefficiencies**
- **University/Student Benefits**
 - **Support more graduate students and draw from a wider range pool of applicants**
 - **Helps graduate students cope with already heavy debt from undergraduate studies**
 - **Incentivizes a future generation of skilled educators**
- **Cost**
 - **Only affects full-time graduate-level students who receive a monthly stipend for living expenses (<500,000 students)**

Support/Sponsor Legislation to Make Graduate Student Stipends Tax-Exempt

Who we are:

- National Association of Graduate-Professional Students
<http://www.nagps.org/>

Facts and Resources:

- Doctoral students receiving financial support average \$23,770/year. The average cost of full-time enrollment is \$33,000 (public) to \$46,000 (private). (Council of Graduate Schools)
- More than half of graduate students finish in severe debt, averaging around \$34,910. (Council of Graduate Schools)
http://www.cgsnet.org/portals/0/pdf/DataSources_2009_06.pdf
- Graduate stipends were fully tax-exempt before 1986.
- Students who earn a doctorate will pay over \$150,000 more in federal income tax over a lifetime than would a student with a Bachelor's degree. (Ernst and Young)
- An increasing fraction of graduate students in the U.S. are foreign, but the percentage of foreign graduate who stay after graduation is dropping. (National Science Foundation, Science and Engineering Indicators 2010)
<http://www.nsf.gov/statistics/seind10/pdf/seind10.pdf>

Better incentives for graduate education will be important to maintain the pool of domestic talent in science and technology