



EMORY
UNIVERSITY

The Honorable Johnny Isakson
United States Senate

November 22, 2017

Dear Senator Isakson,

I am writing to you on behalf of the Emory University Faculty Council, the chief representative body of the faculty of all nine of Emory's schools and colleges. We would like to express our sincere gratitude for your advocacy for Emory University and for all of higher education during the formulation of the Tax Cuts and Jobs Act. Along with President Claire Sterk, we are very concerned about several provisions included in the House bill that will negatively impact higher education.

We are grateful for the role you have played in ensuring that the Senate version of the Tax Cuts and Jobs Act does not affect USC § 117(d) and § 127. Taxing the scholarships and educational assistance described in these sections would put higher education out of reach for many of our employees and their families.

Taxing tuition reductions would also negatively affect our graduate student body. Many students in our graduate and professional schools receive tuition waivers. If this tuition assistance becomes taxable income, graduate study will become unaffordable for many of our students. This in turn will decrease the number of graduates, PhDs in particular, who would be qualified for employment in fields that contribute greatly to our state and enhance commerce and business in Georgia.

In addition, the proposed excise tax on university endowments and the repeal of tax-exempt bond financing will leave Emory less money for scholarships. This will also reduce the availability of higher education for many students, including those from historically disadvantaged groups.

We strongly encourage you to continue to advocate against the removal of Sections 117(d) and 127 and to oppose the excise tax on university endowments and the repeal of tax-exempt bond financing in the reconciled version of the Tax Cuts and Jobs Act.

Thank you for your service for the people of Georgia. If I can answer any questions or provide any additional information, please feel free to contact me.

Sincerely,

Henry Bayerle
Chair, Emory University Faculty Council
Associate Professor of Classics, Oxford College
hbayerl@emory.edu
(770) 784-8421

Emory University Faculty Council Roster: Faculty Representatives

Angela Amar, Nell Hodgson Woodruff School of Nursing, angela.amar@emory.edu

Juliette Stapanian Apkarian, Emory College of Arts and Sciences, russjsa@emory.edu

Kimberly Jacob Arriola, Rollins School of Public Health, kjacoba@emory.edu

Henry Bayerle, Oxford College of Emory University, hbayer1@emory.edu

Carla Berg, Rollins School of Public Health, cjberg@emory.edu

Sarah Blake, Rollins School of Public Health, scblake@emory.edu

William Branch, Emory University School of Medicine, wbranch@emory.edu

Deborah Bruner, Nell Hodgson Woodruff School of Nursing, deborah.w.bruner@emory.edu

Tamara Caspary, Emory University School of Medicine, tamara.caspary@emory.edu

Robert Craig Castellino, Emory University School of Medicine, rccaste@emory.edu

Kevin M. Crowley, Goizueta Business School, kevin.crowley@emory.edu

Carrie A. Cwiak, Emory University School of Medicine, ccwiak@emory.edu

Erica Duncan, Emory University School of Medicine, eduncan@emory.edu

Noel Erskine, Candler School of Theology, nerskin@emory.edu

Margaret Fleming, Emory University School of Medicine, margaret.fleming@emory.edu

Andreas Fritz, Emory College of Arts and Sciences, andreas.fritz@emory.edu

Sandra Garraway, Emory University School of Medicine, smgarraway@emory.edu

Jason M. Hockenberry, Rollins School of Public Health, jason.hockenberry@emory.edu

Peng Jin, Emory University School of Medicine, peng.jin@emory.edu

Arun Jones, Candler School of Theology, arun.w.jones@emory.edu

Matthew Klopman, Emory University School of Medicine, mklopma@emory.edu

Joel LeMon, Candler School of Theology, jmlemon@emory.edu

Michelle Lampl, Emory College of Arts and Sciences, mlampl@emory.edu

Ulemu Luhanga, Emory University School of Medicine, ulemu.luhanga@emory.edu

Nicole Morris, Emory University School of Law, nicole.n.morris@emory.edu

James Nagy, Emory College of Arts and Sciences, jnagy@emory.edu

Mimi Newell, Emory University School of Medicine, mnewll@emory.edu

Nichole Powell, Oxford College of Emory University, nichole.powell@emory.edu

Astrid Prinz, Emory College of Arts and Sciences, astrid.prinz@emory.edu

Judi Raggi Moore, Emory College of Arts and Sciences, langjrm@emory.edu

Ani Satz, Emory University School of Law, asatz@emory.edu

Karen Scheib, Candler School of Theology, kscheib@emory.edu

Jason Schneider, Emory University School of Medicine, jsschne@emory.edu

Pamela Scully, Emory College of Arts and Sciences, pamela.scully@emory.edu

Anand Swaminathan, Goizueta Business School, anand.swaminathan@emory.edu

Leslie Taylor, Emory College of Arts and Sciences, ltayl04@emory.edu

Kristin Wendland, Emory College of Arts and Sciences, kwendla@emory.edu

Holly York, Emory University Emeritus College, hyork@emory.edu

Janice Withycombe, Nell Hodgson Woodruff School of Nursing, jwithycombe@emory.edu