

Tuition waiver tax should not continue

Are Graduate Teaching Fellows — who now find their tuition waiver taxable income — victims of class exploitation by an increasingly insensitive government? Or are they merely paying their dues in the effort to reduce the federal budget deficit?

Clearly, an objective analysis leans toward the former.

The University rests a disproportionate portion of the academic burden on the shoulders of GTFs, who teach about two-thirds of the undergraduate courses. Compensation for their teaching duties includes salary and a tuition waiver.

Their salary has traditionally been taxed by the state and federal government. The tuition, however, has not been considered taxable income in accordance with a section of the U.S. Tax Code. That provision expired at the end of last year, and Congress has yet to renew the exemption.

Technically, tuition waivers are now considered taxable income. But only Oregon among the 50 states has begun withholding taxes. Why?

In deciding to withhold taxes the State System of Higher Education has threatened the livelihood of many students. The ability of GTFs to meet rent and living expenses has suddenly become questionable. This damages the viability of the entire GTF concept.

For foreign GTFs the situation is especially bleak. A tax code change enacted last year has forced many foreign students to pay federal taxes at a higher rate than U.S. GTFs, doubling tax rates for many. As one German GTF told a campus rally Wednesday, "The American dream, at least for me, has turned into a nightmare."

The state's case is fundamentally flawed. By claiming taxes must be withheld now or the state would be held accountable for the unpaid taxes, education officials are essentially questioning the integrity of GTFs.

Education officials are assuming that, if the tax exemption is not retained, current GTFs will skip out and refuse to pay back taxes.

The state's fears are actually more applicable to the GTFs. In the event the tax exemption on tuition is restored — as 49 states are assuming — what guarantee do GTFs have that their tax withholdings will be returned by the state?

Conversely, the state is also denying responsibility to assume the GTFs tax burden if Congress votes to keep the tax exemption. But GTFs play an indispensable part in the University system by virtue of the workload they take on as educators.

They should be able to assume the state system has the intention of insuring their viability as teachers and assistants because the responsibility for quality education rests with the state.

Is it too much to ask for the state to pick up the tax burden as a one time only deal in the event the tax exemption is not reinstated? Such a gesture would go a long way toward alleviating the atmosphere of despair and resentment as well as the very real financial crisis GTFs are facing.

Clearly, the solution to the present impasse is for Congress to reinstate the tax exemption. How long this may take is unclear.

Until education and university officials display a willingness to support GTFs, actions such as sit-ins, protest rallies — even "sick-outs" — must be understood as a tactic to force the state to recognize the importance of GTFs. The quality of undergraduate education at the University depends upon their labor.



Letters

Suds and sex

Dear Beth and GDI's,
Writing these letters has been a bitter experience. I've never come to terms with not being able to scream what house I'm from at a party while frothing with beer foam at the mouth.

This has caused me insurmountable problems and is the reason for my letters. It's true, I was jealous of the Greekies. I never thought a frat would accept someone like me. I was wrong. Thus, this is my last statement on the Greekies. I can say no more after my potent experience last week.

Folks, I've had a change of heart. I've spent time with Greekies at Old Taylor's. It's true. I received Greek charity and was cleansed by its beauty.

They poured beer on me, gave me beer to drink, blew smoke in my face, and the sorority girls shimmied against me with their lovely greek bodies, giggling ever so naughtily.

This personal attention suppresses anger and jealousy and can change a person's point-of-

view. In view of this, I apologize for my original letters. I didn't understand the importance of going through life smelling like a brewery. (This is how the Greekies detect the proper type to mate with.) I must not reveal their secrets further.

GDI's, I'm not a fallen angel. I've seen the light. I've forsaken all deities and turned toward Bacchus. Writing this letter is my penance and eventually I'll be free to live and drink without guilt and jealousy. Suds and sex to all.

Blake Louis Sliter
Political Science

Let's mix it up

Hearing the news of the latest nuclear accident in the Soviet Union has left me angry, frustrated and filled with sorrow for the Russian victims. I have always been against the use of nuclear power, but this latest tragedy has strengthened my resolve to oppose it. Nuclear power is an irresponsible, unrealistic and dangerous source of energy.

And yet, millions of people in the United States alone see nuclear power as the answer for America's future power needs. Over 100 nuclear reactors are operating in this country. The nuclear industry is quick to point out that our reactors are far safer than their Russian counterparts, and that the nuclear power industry has the best safety record of any U.S. energy system.

These claims must be seen for the smokescreen that they are, for it only takes one nuclear accident to devastate an entire area for thousands of years.

I have seen some good debates this year in the letters column of the Emerald. Things seem to have quieted down a bit, and this issue is a timely one. I'll be happy to take on all

opponents on this. Come on, all you nuclear power advocates, let's mix it up.

Randy MacDonald
Student

Closed-minded

I was surprised at the closed-mindedness of Robert Duffy's blatantly false generalizations about the classical format of KWAX. I have recently discovered KWAX, and I find it enlightening and uplifting.

I confess, perhaps a year ago I would have been skeptical about listening to classical music. But with time, people mature to a level of acceptance and experience where they will open their minds to new ideas. Acceptance does not have to be met, but at least a concept is given a chance. Because this is a maturation process, there still may be hope for you yet, Robert.

You doubt if many college students listen to KWAX. You are also convinced the majority of the audience is over 35 years of age. Well, Robert, I am a college student and I am two months away from turning 21. I also don't think I am a geek, nerd or a bizarre exception to the rule as you may believe.

Although you speak for a stagnant majority, I feel I speak for a majority of people who are open to many different channels of fresh ideas that may lead to the satisfying stimulation of mind and character.

Robert, you feel KWAX is too conservative because of its type of music. Ironically, you are being conservative by derogating the station with a negative attitude. You have a right to your own opinion Robert, but please abstain from putting down other people who don't think the same as you.

Maria A. Gutoski
Rhetoric Communications
Friday, May 2, 1986

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