HOW THE ACADEMIC DREAMS OF THOUSANDS ARE REALIZED THROUGH USC §117(D)
Thousands of Students Rely on Tuition Reductions

NUMBER OF STUDENTS RECEIVING A QUALIFIED 117(D) TUITION REDUCTION

172,000 Total Students

27k Undergraduates

145k Graduate Students

Source: U.S. Department of Education, National Center for Education Statistics, 2011-2012 National Postsecondary Student Aid Study (NPSAS)

Weight used in frequency: (WTA000)

Tens of thousands of students receive tax-free 117(d) qualified tuition reductions, making them an important part of higher education attainment in this country. Conservative estimates, based on self-reported data, suggest more than 27,000 undergraduate students and close to 145,000 graduate students received a qualified tuition reduction in 2011-12 alone.
STEM Graduate Students Rely on Tuition Reductions

DISCIPLINE OF GRADUATE STUDENTS RECEIVING A QUALIFIED TUITION REDUCTION

Over half of qualified tuition reductions supporting graduate education are aiding those in the crucial STEM fields.

Source: U.S. Department of Education, National Center for Education Statistics, 2011-2012 National Postsecondary Student Aid Study (NPSAS)
Weight used in frequency: (WTA000)
Employees Using Tuition Reductions Are Not High Income

GROSS INCOME BRACKET OF EMPLOYEES UTILIZING TUITION REDUCTIONS

Tuition reduction recipients’ incomes are generally modest. Reductions are not supporting those who could easily afford tuition, but those for whom tuition is a major burden. That is, it furthers social mobility and the opportunity for individuals to get ahead through self-betterment.

Source: College and University Professional Association for Human Resources (CUPA-HR), Survey of Higher Ed Tuition Benefits, March 2017 (unpublished).
Independent K-12 Schools Attract Talent With Tuition Reductions

SCHOOLS PROVIDING TUITION REDUCTION

78%

TYPICAL SCHOOL

Total Reductions Worth

$234,437

For 18 Faculty/Staff Children

TYPICAL BENEFIT

Tuition Cost Covered

50%

Independent schools are a diverse group of non-public, non-profit schools, including secular and religious schools, each with its own unique mission and philosophy. Independent schools use tuition remission as a major benefit to attract and retain top talent.