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

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.

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

Weight used in frequency: (WTA000)
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)
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University Professional Association for Human Resources (CUPA-HR), Survey of Higher Ed Tuition Benefits, March 2017 (unpublished).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 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.