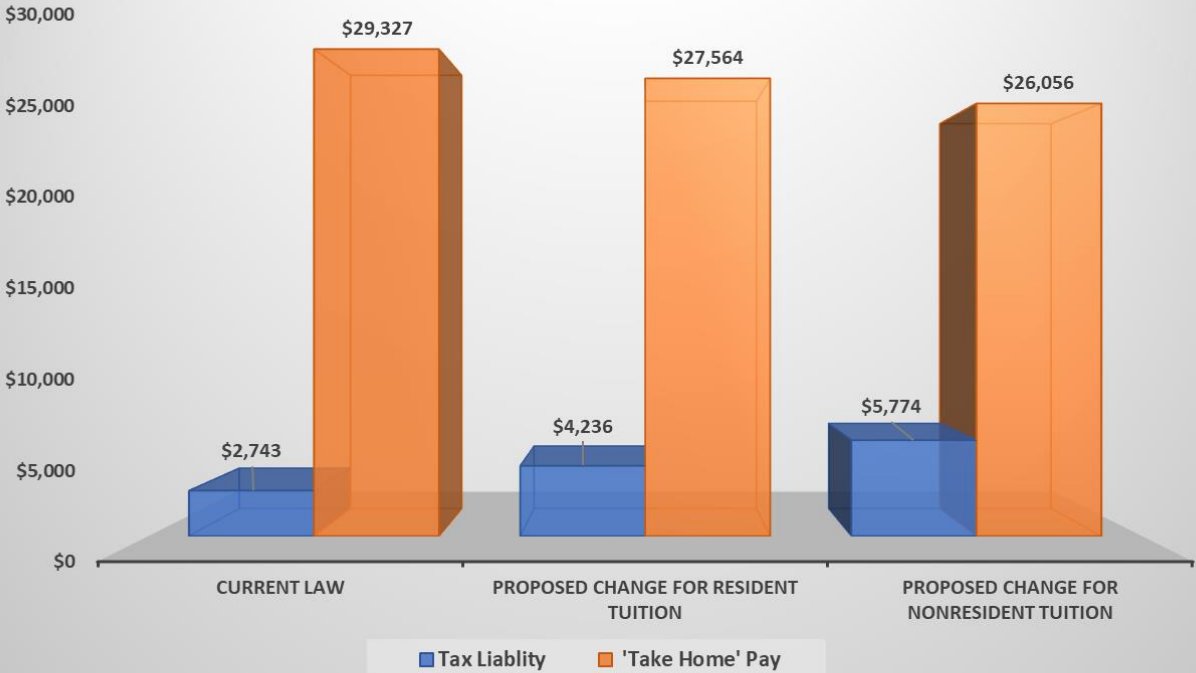


Impact on Typical Graduate Student of Taxing Tuition Waivers



Example: A single (unmarried) graduate student at the University of Washington, who is a research or teaching assistant for 12 months out of the year, at a monthly 'salary' of \$2,650 for an annual income of \$31,800, and receives tuition waivers for three quarters, equal in value to \$15,500.