

Welcome to the CapinCrouse 2025 National Higher Education Roundtable

- To receive CPE credit, you must:
 - Attend the entire session
 - **Respond to all the polling questions as they appear within Conferences i/o**
- The handout is available on the Handouts tab in your control panel
- You will receive an email with a link to the session recordings and handouts after the seminar

Important CPE Information: NEW Process

- We are using **Conferences i/o** for polling questions
- To receive CPE credit:
 - Navigate to capincrouse.cnf.io OR point your phone's camera at the QR code to join directly
 - Check in and select the **Washington Update** session
 - Answer the polling questions throughout the session



Washington Update

Dr. David Hoag, President
Council of Christian Colleges and Universities

Joy Mosley, Vice President of Government and Strategic Relations
Council of Christian Colleges and Universities

Chris Purnell, Partner and Tax Counsel
Capin Crouse

4.3.25

†This is not a CPA firm.

*Assurance, attest, and audit services provided by Capin Crouse, LLC

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C.* ("CRI CPA"), CRI Advisors, LLC† ("CRI Advisors" or "Advisors"), and Capin Crouse, LLC* ("Capin Crouse CPA"), and CRI Capin Crouse Advisors, LLC† ("Capin Crouse Advisors") provide professional services. CRI CPA*, Capin Crouse CPA*, CRI Advisors†, Capin Crouse Advisors†, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA* and Capin Crouse CPA* are licensed independent certified public accounting ("CPA") firms that separately provide attest services, as well as additional ancillary services, to their clients. CRI CPA* and Capin Crouse CPA* are independently-owned CPA firms that provide attestation services separate from one another. CRI Advisors† and Capin Crouse Advisors† provide tax and business consulting services to its clients. CRI Advisors† and its subsidiaries, including Capin Crouse Advisors†, are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CRI CPA*, Capin Crouse CPA*, Capin Crouse Advisors†, and CRI Advisors†, as appropriate.

The portion of this presentation presented by partners, employees, or representatives of CapinCrouse, whether communicated in writing or verbally, is provided solely for educational purposes. This presentation is not intended to provide legal, accounting, tax, investment, or fiduciary advice. Please contact your attorney, accountant, or other professional advisor to discuss the application of this material to your particular facts and circumstances. CapinCrouse is not responsible for and expresses no opinion regarding material presented and/or discussed by other presenters.


Polling Question

NEW process for CPE:

Answer in Conferences i/o on your device.

If you haven't already checked in, please scan the QR code or visit capincrouse.cnf.io and select the **Washington Update** session.



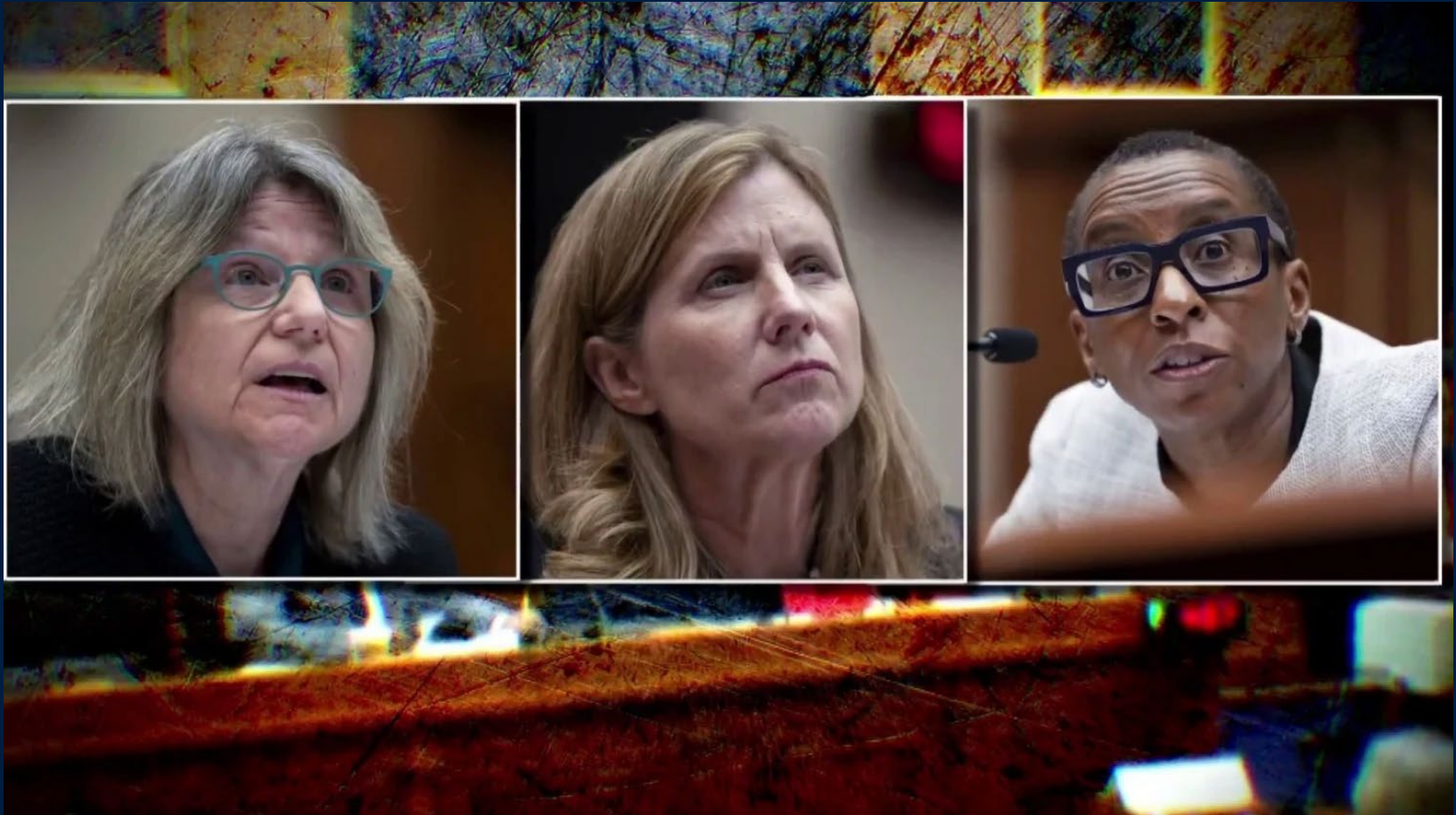


The CCCU continues to activate on its three-prong government relationship strategy to **preserve, protect, and advance** Christian higher education in the public square.



Legislative Updates

The Perception of Higher Education



House Proposal - Higher Education

H.R. 6951, The College Cost Reduction Act



BACKGROUND:

There is bipartisan agreement that student loan debt is too high, completion rates are too low, and far too many students are left worse off after paying for postsecondary education than if they had never enrolled in the first place. For too long, policymakers have relied on patchwork “solutions” that exacerbate these problems without addressing their root cause: the inflated cost of obtaining a college degree. Fortunately, Committee Republicans are stepping up to fix the underlying problem permanently. H.R. 6951, the *College Cost Reduction Act*, provides a comprehensive solution that will lower college costs for students and families.



The College Cost Reduction Act

- Compares the median earnings by program of an institution's recent students relative to the median national price of the program
- Multiplies it by the total loan payments due by the institution's students minus the payments they have made
- Adds back in any repayment assistance provided by the government (including PSLF)



The College Cost Reduction Act

- An existential threat to HE
- Preliminary analyses sector impacts: \$3.4 billion in cost sharing payments annually
- Loss of over \$16 billion in annual federal student loans and grants
- Substantial reallocation of wealth from private, nonprofits to publics

Polling Question

NEW process for CPE:

Answer in Conferences i/o on your device.

If you haven't already checked in, please scan the QR code or visit capincrouse.cnf.io and select the **Washington Update** session.



Senate Proposal - Higher Education

Cornyn, Cassidy Introduce Bill to Simplify Student Loan Repayment Process

June 14, 2023

SHARE   

WASHINGTON – U.S. Senator John Cornyn (R-TX) and Senate Committee on Health, Education, Labor and Pensions Ranking Member Bill Cassidy (R-LA) today introduced the *Streamlining Accountability and Value in Education (SAVE) for Students Act*, which would simplify the student loan repayment process for borrowers, increase accountability on behalf of the federal government, ensure new federal student loans are paying for degrees that actually produce higher incomes for graduates, and save taxpayers nearly \$50 billion:

“Student loan repayment should not fall on the backs of hardworking American taxpayers, and students should not be getting federal loans for degrees that don’t result in better-paying jobs,” said Sen. Cornyn. *“I’m proud to join my colleagues in supporting this legislation to streamline this confusing system, save students money, and ensure higher education is accessible to Americans without an out-of-touch loan cancellation scheme.”*



THE ABSOLUTE URGENCY OF CHRISTIAN HIGHER EDUCATION

Our Approach

- We have **countered multiple approaches to higher education**, where funds are allocated to preference the public sector over the private. Instead, we have **advocated that our schools be treated equitably** in any new higher education legislation and supported initiatives that place funds directly into the pockets of the students who need it most.

1 in 3 CCCU students are first generation college students.*



1 in 3 CCCU students receive Pell Grants.**



50% of CCCU students come from families that make less than \$50,000 per year.*



*Source: Econsult Solutions, "The National Impact of Christian Higher Education," 2018. **Source: 2019 Bethel Study: Financial Aid Survey of CCCU Institutions.

CCCU Students Depend on Pell Grants

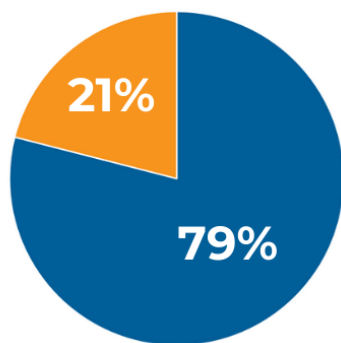
- The CCCU proudly supports doubling the maximum Pell Grant as one of our top advocacy priorities. Increasing Pell would allow low- and middle- income students to receive funding to attend the school of their choice while maintaining the educational diversity in the United States.

#DoublePell

Doubling the Pell Grant Will Reverse the Growing College Affordability Gap

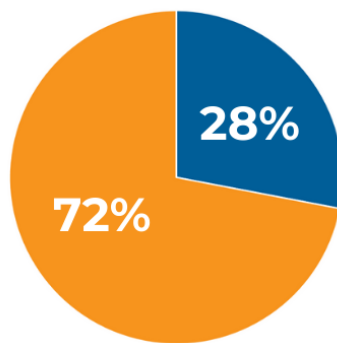
Historic High Value

Academic Year: 1975-76



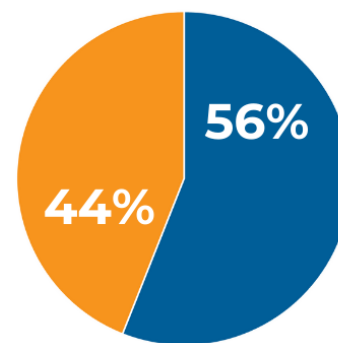
As Appropriated

Academic Year: 2021-22



Double Pell

Academic Year: 2022-23



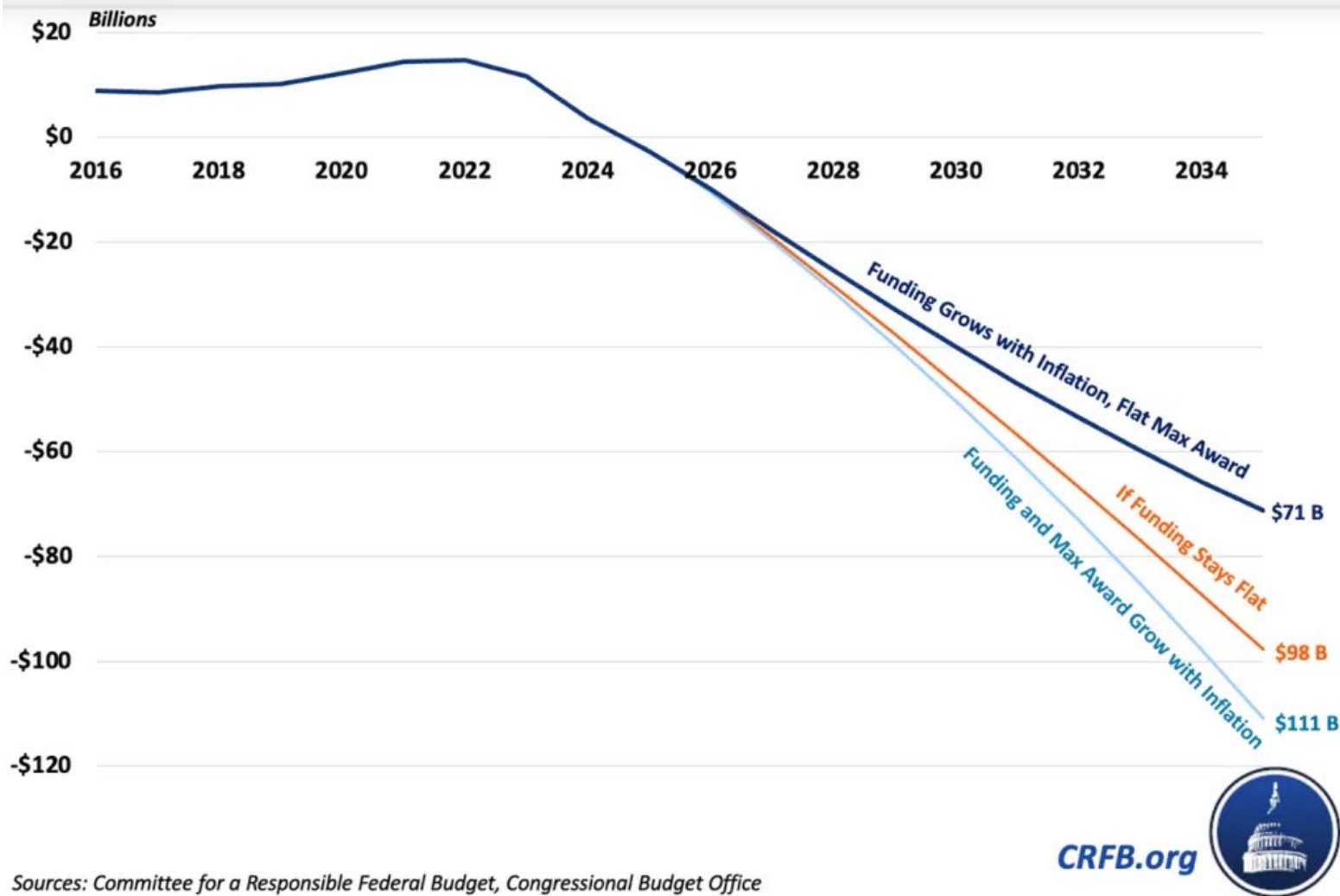
Value of Maximum Pell Grant Compared to Public Bachelor's Institution Tuition, Fees, Room and Board

Remaining Tuition, Fees, Room and Board

Learn more: ncan.org/Pell



Pell Grant Reserves Face Imminent Exhaustion





Executive Updates



PRESIDENTIAL ACTIONS

ENDING RADICAL AND WASTEFUL GOVERNMENT DEI PROGRAMS AND PREFERENCING

EXECUTIVE ORDER

January 20, 2025



PRESIDENTIAL ACTIONS

ENDING ILLEGAL DISCRIMINATION AND RESTORING MERIT-BASED OPPORTUNITY

January 21, 2025

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

NATIONAL ASSOCIATION OF
DIVERSITY OFFICERS IN HIGHER
EDUCATION, *et al.*,

Plaintiffs,

v.

DONALD J. TRUMP, *et al.*,

Defendants

Case No. 1:25-cv-00333-ABA

PRELIMINARY INJUNCTION

Pursuant to Federal Rule of Civil Procedure 65, and upon consideration of the Motion for a Temporary Restraining Order and/or Preliminary Injunction filed by Plaintiffs National Association of Diversity Officers in Higher Education, the American Association of University Professors, Restaurant Opportunities Centers United, and the Mayor and City Council of Baltimore, Maryland (ECF No. 27) (the “Motion”), Defendants’ memorandum in opposition to the Motion (ECF No. 35), Plaintiffs’ reply



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE FOR CIVIL RIGHTS

THE ACTING ASSISTANT SECRETARY

February 14, 2025

Dear Colleague:

Discrimination on the basis of race, color, or national origin is illegal and morally reprehensible. Accordingly, I write to clarify and reaffirm the nondiscrimination obligations of schools and other entities that receive federal financial assistance from the United States Department of Education (Department).¹ This letter explains and reiterates existing legal requirements under Title VI of the Civil Rights Act of 1964,² the Equal Protection Clause of the United States Constitution, and other relevant authorities.³

In recent years, American educational institutions have discriminated against students on the basis of race, including white and Asian students, many of whom come from disadvantaged backgrounds and low-income families. These institutions' embrace of pervasive and repugnant race-based preferences and other forms of racial discrimination have emanated throughout every facet of academia. For example, colleges, universities, and K-12 schools have routinely used race as a factor in admissions, financial aid, hiring, training, and other institutional programming. In a shameful echo of a darker period in

Although *SFFA* addressed admissions decisions, the Supreme Court's holding applies more broadly. At its core, the test is simple: If an educational institution treats a person of one race differently than it treats another person because of that person's race, the educational institution violates the law. Federal law thus prohibits covered entities from using race in decisions pertaining to admissions, hiring, promotion, compensation, financial aid, scholarships, prizes, administrative support, discipline, housing, graduation ceremonies, and all other aspects of student, academic, and campus life. Put simply, educational institutions may neither separate or segregate students based on race, nor distribute benefits or burdens based on race.

Other programs discriminate in less direct, but equally insidious, ways. DEI programs, for example, frequently preference certain racial groups and teach students that certain racial groups bear unique moral burdens that others do not. Such programs stigmatize students who belong to particular racial groups based on crude racial stereotypes. Consequently, they deny students the ability to participate fully in the life of a school.

The Department will no longer tolerate the overt and covert racial discrimination that has become widespread in this Nation's educational institutions. The law is clear: treating students differently on the basis of race to achieve nebulous goals such as diversity, racial balancing, social justice, or equity is illegal under controlling Supreme Court precedent.

Polling Question

NEW process for CPE:

Answer in Conferences i/o on your device.

If you haven't already checked in, please scan the QR code or visit capincrouse.cnf.io and select the **Washington Update** session.





PRESIDENTIAL ACTIONS

IMPLEMENTING THE PRESIDENT'S “DEPARTMENT OF GOVERNMENT EFFICIENCY” COST EFFICIENCY INITIATIVE

EXECUTIVE ORDER

February 26, 2025

(b) *Review of Covered Contracts and Grants.* Each Agency Head, in consultation with the agency's DOGE Team Lead, shall review all existing covered contracts and grants and, where appropriate and consistent with applicable law, terminate or modify (including through renegotiation) such covered contracts and grants to reduce overall Federal spending or reallocate spending to promote efficiency and advance the policies of my Administration. This process shall commence immediately and shall prioritize the review of funds disbursed under covered contracts and grants to educational institutions and foreign entities for waste, fraud, and abuse. Each Agency Head shall complete this review within 30 days of the date of this order.



PRESIDENTIAL ACTIONS

Improving Education Outcomes by Empowering Parents, States, and Communities

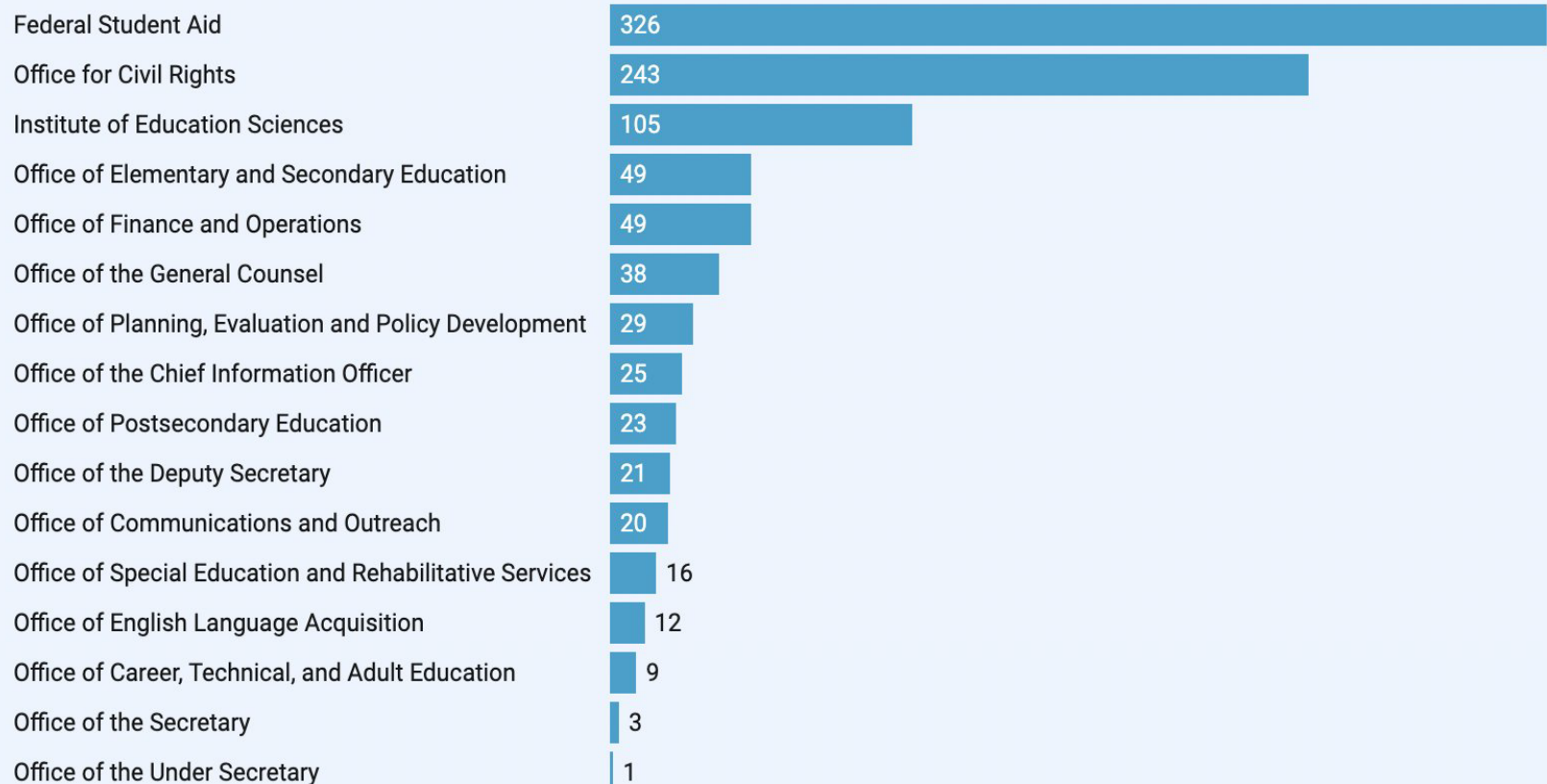
Executive Orders

March 20, 2025

- Sec. 2. Closing the Department of Education and Returning Authority to the States. (a) The Secretary of Education shall, to the maximum extent appropriate and permitted by law, take all necessary steps to facilitate the closure of the Department of Education and return authority over education to the States and local communities while ensuring the effective and uninterrupted delivery of services, programs, and benefits on which Americans rely.
- (b) Consistent with the Department of Education's authorities, the Secretary of Education shall ensure that the allocation of any Federal Department of Education funds is subject to rigorous compliance with Federal law and Administration policy, including the requirement that any program or activity receiving Federal assistance terminate illegal discrimination obscured under the label "diversity, equity, and inclusion" or similar terms and programs promoting gender ideology.

A Snapshot of who Got Cut at ED on March 11

The number of employees who received notification they were being put on leave.



Who Got Cut vs FTEs in 2024



Chart: James Murphy • Source: Union Workforce Reshaping List, FY2025 Department of Education
[Datawrapper](#)



Judicial Updates

- **Hunter v. U.S. Department of Education Lawsuit (Appeal Won)**
- **Pavia v. NCAA (6th Circuit)**
- **Catholic Charities v. Wisconsin Labor Commission (Cert Granted)**
- **Union Gospel Mission v. Ferguson (9th circuit)**
- **Zinsky v. Liberty University (motion to dismiss denied)**



Polling Question

NEW process for CPE:

Answer in Conferences i/o on your device.

If you haven't already checked in, please scan the QR code or visit capincrouse.cnf.io and select the **Washington Update** session.



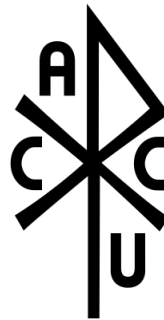
Questions?



CCCU Partners in Advocacy



THE ETHICS & RELIGIOUS
LIBERTY COMMISSION
OF THE SOUTHERN BAPTIST CONVENTION

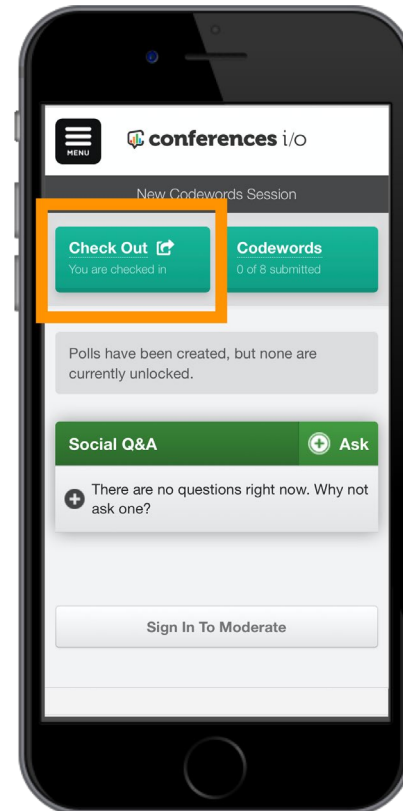


NAE | National Association of
Evangelicals



CENTER FOR
PUBLIC JUSTICE

Don't forget to check out of Conferences i/o before you leave the session!



Thank you!

Dr. David Hoag, President
Council of Christian Colleges and Universities

 dhoag@cccu.org

Joy Mosley, Vice President of
Government and Strategic Relations
Council of Christian Colleges and Universities

 jmosley@cccu.org

Chris Purnell, Partner and Tax Counsel
CapinCrouse

 cpurnell@capincrouse.com

