

Higher Education Institutions Subject to the Federal Endowment Tax

Institution	State
Princeton University	New Jersey
Yale University	Connecticut
Massachusetts Institute of Technology	Massachusetts
Stanford University	California
Harvard University	Massachusetts
Amherst College	Massachusetts
Williams College	Massachusetts
Swarthmore College	Pennsylvania
Grinnell College	Iowa
California Institute of Technology	California
Pomona College	California
Bowdoin College	Maine
University of Notre Dame	Indiana
The Juilliard School	New York
Dartmouth College	New Hampshire
Wellesley College	Massachusetts
Medical College of Wisconsin	Wisconsin
Baylor College of Medicine	Texas
The Cooper Union for the Advancement of Science & Art	New York
Washington and Lee University	Virginia
Claremont McKenna College	California
Rice University	Texas
Vanderbilt University	Tennessee
Duke University	North Carolina
University of Richmond	Virginia
Smith College	Massachusetts
Washington University in St Louis	Missouri
Emory University	Georgia
University of Pennsylvania	Pennsylvania
Icahn School of Medicine at Mount Sinai	New York

This table was prepared by ACE's Division of Government Relations. Data collection is from FY 2020-2021 Integrated Postsecondary Education Data Systems (IPEDS) for endowment data, the most recent available. Headcounts and enrollment numbers come from 2021-2022 data. Do-file uses a merge function between these data sets using unitid.

Emerging Higher Education Institutions Subject to the Federal Endowment Tax

Institution	State
Reed College	Oregon
Scripps College	California
Harvey Mudd College	California
Middlebury College	Vermont
Mount Holyoke College	Massachusetts
DePauw University	Indiana
Wesleyan University	Connecticut
Haverford College	Pennsylvania
Columbia University in the City of New York	New York
College of the Ozarks	Missouri
Oberlin College	Ohio
Colgate University	New York
Lafayette College	Pennsylvania
Trinity College	Connecticut
Colorado College	Colorado
Cornell University	New York
University of Tulsa	Oklahoma
Macalester College	Minnesota
Furman University	South Carolina
Randolph College	Virginia
College of the Holy Cross	Massachusetts
Johns Hopkins University	Maryland
Centre College	Kentucky
Lawrence University	Wisconsin

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