



**Ramogi Huma, Executive Director, National College Players Association –
Oral Testimony**

**US House HELP Subcommittee Hearing
“Game Changer: The NLRB, Student-Athletes, And The Future Of College Sports”**

April 8, 2025

Good morning, my name is Ramogi Huma. I’m a former UCLA football player and the Executive Director of the NCPA, the National College Players Association. The NCPA is a nonprofit advocacy organization with a mission to protect future, current, and former college athletes of all sports. The NCPA has spearheaded the college athletes’ rights movement since its launch in 2001.

First, I’d like to thank Chairmen Walberg and Allen, and Ranking Members Scott and DeSaulnier for inviting me to testify today.

College sports is an \$18 billion industry where men’s basketball coaches can earn \$9 million per year and football coaches can make \$13 million dollars per year. Even athletic directors can now make more than \$3 million per year. The NCAA, conferences, and schools are enriching themselves while working to strip equal rights and deny basic protections from the athletes whose talents generate this revenue. The NCPA continues to advocate that college athletes deserve equal rights under the law. Ensuring all Americans have equal rights under the law should not be a matter of debate. This includes labor law. However, it’s important to highlight that college athlete employment status and collective bargaining is not an urgent issue. There are no active NLRB cases and any new case would take many years to resolve.

However, there are urgent issues in college sports that Congress should address immediately.

NCAA sports is a predatory industry that exploits college athletes physically, sexually, and economically.

To date, the NCAA and conferences refuse to impose any consequences for athletics personnel who kill an athlete in a hazardous workout, sexually abuse an athlete, or force an athlete with a concussion back into the same game.

I've met too many grieving, devastated parents like Calvin and Nicole Dickey and Martin McNair whose sons Calvin Jr. and Jordan died preventable deaths in NCAA football workouts at Bucknell and the University of Maryland. I don't want to have to take any more calls from survivors like former San Jose State gymnast Amy LeClair, whose team athletic trainer sexually abused her and other female athletes for 14 years under the guise of medical treatment while their university failed to adequately respond to their requests for help. We've all read headlines of hundreds of college athletes at colleges who have suffered the same fate while the NCAA and conferences turn a blind eye.

Make no mistake, these abuses are not rare, they are rampant. In surveys, half of Division I athletic trainers report being pressured by coaches to play athletes before they're ready and returning players with concussions to the same game. About 20% of coaches return athletes to play who are deemed medically ineligible. And more than 1 in 4 college athletes report being sexually assaulted or harassed by a campus authority figure.

All legal pathways to address these serious problems should be available to athletes: federal and state legislation, judicial action, and a path toward collective bargaining.

The solution certainly won't come from the NCAA which coldly asserts that it has no duty to protect college athletes. This indefensible NCAA position begs the question: "Who is responsible?"

Because universities that are abusing athletes receive federal funds, it's the NCPA's position that Congress shares responsibility in addressing these issues.

Instead of solving these issues, the NCAA and conferences are now demanding Congress eliminate athletes' ability to collectively bargain for these protections.

They're also demanding Congress enshrine into federal law exploitative restrictions included in the *House v. NCAA* lawsuit settlement. The parties are actually trying to liken this terrible settlement to a collective bargaining agreement.

No pro athlete union in America would agree to these terms. This supposed collective bargaining agreement includes:

- No safety standards
- No medical coverage
- \$0 in guaranteed money

- Loopholes that can ban all athlete NIL compensation from universities
- The elimination of about \$2 billion in NIL pay from collectives so schools can re-monopolize money from athletic boosters
- And a requirement that participating universities cut their rosters

These unfair terms only underscore why college athletes should have a seat at the table, and why Congress should intervene to help.

The NCAA and conferences need accountability from Congress on these issues, not a bailout.

The NCPA requests that Congress only pass legislation to adopt broad-based reform, including the enforcement of safety standards to prevent serious injury, abuse, and death among college athletes.

Thank you.



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**US House HELP Subcommittee Hearing
“Game Changer: The NLRB, Student-Athletes, And The Future Of College Sports”**

April 8, 2025

Dear Chairmen Walberg and Allen, Ranking Members Scott and DeSaulnier, and members of the HELP Subcommittee,

Thank you very much for inviting me to participate in the “Game Changer: The NLRB, Student-Athletes, And The Future Of College Sports” hearing on Tuesday, April 8, 2025. The National College Players Association (NCPA) is a nonprofit advocacy organization with a mission to protect future, current, and former college athletes of all sports.

Please accept this document and the attachments listed below as my written testimony:

Attachment

- IRS letter clarifying that college athlete employee status would not change tax exemption of athletic scholarships

Narrative

College sports is an \$18 billion dollar industry with multibillion dollar TV deals that pay coaches and administrators multimillion dollar salaries. The NCAA and conferences have unjustly denied college athletes basic protections and fair compensation. It’s important for college athletes to have the freedom to pursue equitable treatment through any and all legal means – federal and state legislation, judicial action, and collective bargaining. Congress should not pass legislation to deny college athletes rights afforded to other Americans.

The NCAA and conferences’ claim that they want to prohibit athlete employee status and collective bargaining in order to preserve sports lacks credibility given they entered into the *House v NCAA* preliminary settlement agreement to needlessly cut sports rosters. Universities can directly compensate college athletes without being required to cut sports. To date, seven states have adopted laws or have executive orders from their governor allowing colleges to directly pay NIL money to their athletes. These laws and executive orders do not require universities to cut rosters. One must conclude that preserving sports is not their concern, but stripping athletes of their rights under the law is.

Despite the NCAA and conferences' narrative, college athletes' right to collectively bargain is not an urgent issue. There are no active NLRB cases regarding college athletes' right to collective bargaining. However, there are a number of urgent issues that Congress should address immediately. Congress should not pass any legislation unless it includes broad based reform. This includes the enforcement of safety standards to prevent serious injury, abuse, and death among college athletes.

Why Congress Must Act Urgently to Address the Exploitation of College Athletes

The NCAA asserts it has no duty to protect college athletes:

<http://www.washingtontimes.com/news/2013/dec/18/court-filing-ncaa-denies-legal-duty-protect-athlet/>

Bucknell football player Calvin Dickey Jr. Dies in Football Workout:

Parents say Bucknell lacked emergency plan and son died a preventable death.

https://www.espn.com/college-football/story/_/id/44494058/parents-dead-football-player-calvin-dickey-jr-sue-bucknell

University of Maryland admits negligence in death of football player Jordan McNair:

<https://www.cnn.com/2018/09/22/us/maryland-jordan-mcnair-death-report/index.html#:~:text=University%20has%20taken%20responsibility&text=Loh%20apologized%20to%20McNair's%20family,on%20that%20fateful%20workout%20day.>

UC Berkeley admits negligence in death of football player Ted Agu:

https://www.espn.com/college-football/story/_/id/14682233/university-california-admits-negligence-2014-death-lineman-ted-agu

Ex-San Jose State athletic trainer pleads guilty to sexually assaulting female athletes

<https://www.usatoday.com/story/news/investigations/2023/08/15/scott-shaw-ex-sjsu-trainer-pleads-guilty-groping-female-athletes/70596967007/>

“Coach Makes the Call: Athletic trainers who butt heads with coaches over concussion treatment take career hits”

<https://www.chronicle.com/article/coach-makes-the-call/>

National Athletic Trainers Survey Results:

18.73% reported a coach playing an athlete who had been deemed medically ineligible for participation

<https://www.nata.org/press-release/062619/only-half-collegiate-level-sports-programs-follow-medical-model-care-student>

NCAA survey: half of athletic trainers admit to returning athletes to same game:

<http://www.cbssports.com/college-football/news/why-the-ncaa-wont-adopt-concussion-penalties----at-least-not-yet/>

NCAA won't punish coaches that force an athlete to return to the same game:

<https://www.washingtontimes.com/blog/screen-play/2013/jul/20/internal-ncaa-emails-raise-questions-about-concuss/>

"1 in 4 college athletes say they experienced sexual abuse from an authority figure, survey finds"

<https://www.usatoday.com/story/news/nation/2021/08/26/college-athlete-report-sexual-assault-common-survey/8253766002/>

NCAA Sports Administrators and Coaches Paid Lavishly While Athletes Suffer

Head football coaches' salaries top \$13 million dollars with a maximum buyout of \$118 million:

<https://sportsdata.usatoday.com/ncaa/salaries/football/coach>

Texas A&M paid \$76 million just to fire a football coach for poor performance:

<https://www.nytimes.com/athletic/5056311/2023/11/12/buyout-jimbo-fisher-contract/>

Head men's basketball coaches' salaries top almost \$9 million with a top buyout of almost \$43 million:

<https://sportsdata.usatoday.com/ncaa/salaries/mens-basketball/coach>

Athletic director salaries top more than \$3 million:

<https://www.usatoday.com/story/sports/college/2024/08/29/tennessee-danny-white-salary-athletic-director/74995735007/>

NCAA and Power 5 conferences agree to unnecessarily cut sports rosters

"Part of the pending agreement would set new limits for the maximum roster size of every Division I NCAA-sponsored sport, reducing D-I opportunities by at least 4,739 if the settlement is approved."

https://www.espn.com/college-sports/story/_/id/42273737/college-athletes-face-national-signing-day-amid-uncertainty-new-roster-limits

Thank you again for the opportunity to participate in this hearing and I am committed to working with you in continuing discussions on this issue and other issues concerning college athletes' well-being.

Sincerely,

A handwritten signature in black ink, appearing to read "Ramogi Huma". The signature is fluid and cursive, with a large, stylized "R" and "H".

Ramogi Huma
NCPA Executive Director



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

April 9, 2014

Number: **2014-0016**
Release Date: 6/27/2014

CONEX-113835-14

UIL No: 117.00-00

The Honorable Richard Burr
United States Senate
Washington DC 20510

Dear Senator Burr:

I am responding to your letter dated March 28, 2014, in which you requested confirmation of the current federal tax treatment of college athletic scholarships. You also asked about the potential tax implications for athletic scholarships in light of the recent decision of a regional office of the National Labor Relations Board (NLRB) that all grant-in-aid scholarship football players at Northwestern University fall within the definition of employees under the National Labor Relations Act.

Regarding the NLRB decision, whether an individual is treated as an employee for labor law purposes is not controlling of whether the individual is an employee for federal tax purposes. Accordingly, the NLRB decision does not control the tax treatment of athletic scholarships. The treatment of scholarships for federal income tax purposes is governed by the Internal Revenue Code (Code).

Section 117 of the Code allows a taxpayer to exclude a qualified scholarship from gross income. A qualified scholarship means any amount received by an individual as a scholarship to the extent the individual establishes that, in accordance with the conditions of the grant, such amount was used for qualified tuition and related expenses. (section 117(b) of the Code.) Qualified tuition and related expenses means tuition and fees required for enrollment or attendance of a student at an educational organization and fees, books, supplies and equipment required for courses of instruction at such an educational organization. In general, a qualified scholarship does not include that portion of any amount which represents payment for teaching, research, or other services by the student required as a condition of receiving the qualified scholarship. (section 117(c) of the Code)

It has long been the position of the Internal Revenue Service that athletic scholarships can qualify for exclusion from income under section 117. Revenue Ruling 77-263, 1977-2 C.B. 47, addresses the tax treatment of athletic scholarships where the student athlete is expected to participate in the sport, and the scholarship is not cancelled in event the student cannot participate and the student is not required to engage in any other activities in lieu of participating in the sport. The ruling holds that the athletic scholarship awarded by the university is primarily to aid the recipients in pursuing their studies and, therefore, is excludable under section 117.

I hope this information is helpful. I am sending a similar letter to . If you have any questions, please contact me, or a member of your staff can contact , at () .

Sincerely,

John A. Koskinen