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Assessment of Colombo's Education Argument

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Recent proposals by John Colombo (2009) have important implications for athletic reform. He recommends using the tax code to effect changes in the way big-time athletic departments operate. One leg of his three-part proposal places an emphasis on the educational value of athletics. Specifically, Colombo identifies broad-based athletic participation as one condition for meeting the letter and spirit of Section 501(c)(3) of the Internal Revenue Code. In this essay, I analyze the two key components of this proposal—the requirements of participation and the nature of educational value. I review current athletic policies and practices and then speculate on changes that might be needed if Colombo's proposal were adopted.

Some collegiate sports—most notably Division I football and basketball—operate very much like for-profit businesses that are required to pay income taxes. This has been pointed out on numerous occasions by many critics of big-time sport. (see, e.g., Dowling, 2007; French, 2004; Morgan, 2006) Yet college athletics, under Section 501(c)(3) of the Internal Revenue Code, continues to be exempt from federal income tax. The NCAA has vigorously defended its tax-exempt status by highlighting differences between college and professional sports and by arguing that intercollegiate athletics is a nonprofit, educational enterprise. Because of this, according to the NCAA, athletics satisfies both the organizational and operational tests required for such exemptions.

These conflicting claims from sport critics, on the one hand, and supporters, on the other, were highlighted in a well-publicized exchange several years ago between Representative Bill Thomas, Chairman of the House Committee on Ways and Means and NCAA President Myles Brand. Thomas (2006) raised 12 general questions (with 17 subparagraphs) related to the educational mission of the NCAA. Most of the questions were accusatory in nature. Brand (2006), in his response, acknowledged that athletics is not blameless and admitted that athletic reform under his watch was still a work in progress. Nevertheless, Brand argued that educational goals are currently being met and differences between collegiate and professional sports are important and unmistakable.

Some tax law experts were not convinced. One of them is John Colombo who recently testified to that effect in front of the Knight Commission.[1] (See Symposium

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Appendix for the full text of his comments.) "Tax theory," he wrote, "does NOT support tax exemption for big-time college athletics and . . . indeed big-time college sports in many ways is a poster child for why we have the UBIT (unrelated business income test). So on a pure theory basis, the current law probably is wrong—big-time college athletics should be subject to taxation" (emphasis original).

Colombo suggested, however, that attempts to remove exemption would be unwise. "The way the law is currently structured, there is very little the IRS can do about either the tax-exempt status of the NCAA or the application (I should say, "non-application") of the UBIT to college athletics." If Colombo is right about this and the removal of exemption is "virtually impossible," then his recommendation that current tax laws be used to "implement some broader public policy" makes considerable sense. In that way, congress could effect two desirable outcomes at once—first, facilitate the athletic reform movement and second, better align tax law with athletic operations.

In this article I focus on the first of Colombo's three recommendations for bringing athletics more in line with tax exemption policies. He suggested that requirements could be placed on how the NCAA and its member institutions spend their money. Here is the gist of his argument.

> We routinely put requirements on exempt charities on how they spend their money—for example, private foundations have to distribute at least 5% of their net asset value each your for charitable purposes; charities can issue tax-exempt bonds only if 95% of the proceeds are used for charity and don't benefit private interests. You could imagine doing something similar with big-time college athletic revenues. For example one of the arguments the NCAA and universities routinely make about their football and basketball programs is that they need to be as big and successful as they are so that they can fund nonrevenue athletic opportunities, particularly for women. . . . If the justification for continuing to grant exempt status to the NCAA and universities operating big-time college athletics is that the revenues support other athletic opportunities, then let's write that into law, either directly in the statute or give the IRS authority to issue regulations that require it so that we know for sure that's what the revenues are being used for, and aren't just being plowed back into bigger coaches' salaries or a fleet of aircraft to fly recruiters around the country. (Symposium Appendix, p. 318)

This recommendation for requiring the funding of broad-based participation (something I will refer to as the "education argument") rests on two assumptions. The first is that a *certain level of participation* (advanced by requiring expenditures on sports other than football and basketball[2]) would satisfy the requirements of the tax law.[3] The second is that *educational benefits*, as required in section 501(c) of the tax code, accrue from participation. These two claims raise important conceptual issues and have a number of practical ramifications. Both will need to be addressed if this so-called education argument is to gain any traction and produce its intended result.

Conceptual issues include the meanings, logic, and implications of the proposal. Practical concerns are related to political, economic, and other operational matters that affect the likelihood of reform, based on the education argument, ever getting

off the ground. By exploring both conceptual and practical concerns, this paper is more formative and exploratory than summative. Nevertheless, serious proposals like the one advanced by Colombo deserve to be scrutinized systematically, and outlining the theoretical and pragmatic issues inherent in them is an important early step in any process of assessment and possible implementation.

I take no position on how processes of change regarding athletic tax exemption should move forward, if indeed they are even warranted. The primary impetus for reformation could come from the IRS by way of rewritten statutes or new powers of regulation, as Colombo suggests. Or, as Brand and others have argued, the NCAA should be able to regulate its own enterprise effectively and responsibly without interference from Congress. It is also possible that reform could result from a combination of federal and local action. But however this plays out, and however educational gains are increased and assured, Colombo's purposes will have been achieved. That is, recognition of intercollegiate athletics as a tax-exempt enterprise will turn out to be both consistent with the law and good public policy.

This sunny conclusion, however, assumes that both elements of the education argument stand up to scrutiny. Thus it is to these two issues that we must direct our attention.

The Issue of Participation

At the center of Colombo's proposal is the link between participation and education. The argument in a nutshell is this: Current statues identify education as a legitimate ground for tax exemption. Educational progress or learning in the context of athletics is contingent on participation. Participation of a certain kind and quality and by a sufficiently large number of athletes is required if the net educational gain thereby produced is to justify exemption. If broad-based participation reaches populations that previously have been excluded from such educational benefits (Colombo mentions women), the justification becomes even stronger.

But how much participation is enough? By what measures would we know that such a standard had been met? How could participation standards be enacted fairly when athletic programs, even within Division I, find themselves in dramatically different financial situations? And perhaps one of the bottom line-questions for those associated with administering athletics, how could competitive equity be maintained when the imposition of participation standards could further separate the so-called athletic "haves" from the "have-nots"?

The Current State of Affairs

NCAA Bylaws (July 2009) are not silent on the issue of participation. For Division I members, base-level requirements for participation are detailed in three types of rules. The first kind identifies the minimum number of teams that must be sponsored by each institution. This is currently set at 14 teams (Bylaw 20.9.4). The second places parameters on the number of athletes on a team. This varies dramatically by sport, with football often carrying over 100 athletes while sports like golf and tennis typically maintain roster levels between 7 and 12 (Bylaw 20.9.4.3). The third kind

of rule, one that affects the amount, kind, and quality of participation, indicates the hours of athletically related activity permitted each week,[4] length of season, and numbers of contests (Articles 17 & 20). Many of those figures too vary by sport.[5]

These participation requirements can be summarized in fiscal terms, as follows. NCAA bylaws currently require schools to distribute expenditures in such a way that they sponsor, at minimum, 14 teams and support the requisite number of athletes for those teams during seasons of certain duration and for specified numbers of contests.

Most of the 326 Division I schools voluntarily sponsor more than the minimum number of teams.[6] For example, Ohio State and Stanford support 36 teams; Penn State, 29; the University of California, 27; Duke 24; Connecticut, 22; and Texas, 18; LSU and Utah, 17 each. Even smaller Division I schools, including the so-called "mid-majors," typically sponsor teams in excess of the requisite 14: UMass, 21; Vermont and Boise State, 17; Kent State, 16. According to recent figures released by the NCAA, the average number of teams sponsored across all three divisions is 17—with an average of 8 for men and 9 for women (NCAA, April 2009).

The NCAA tracks participation on an annual basis and provides these data in its *NCAA Sports Sponsorship and Participation Rates Report (April 2009)*. The following snapshot shows self-reported levels of participation and growth:

Average number of athletes per institution (all levels) approx.	400
Total athletes in NCAA championship sports (all levels) approx.	413,000
Net men's teams added since 1989 (all levels)	234
Net women's teams added since 1989 (all levels)	2,342
Percentage of Div. I athletes in sports other than FB and MBB approx.	81%
Number of Div I athletes in sports other than FB and MBB approx. 136,000	
Net increase in teams from 1981 to 2008	
Division I	405
Division II	825
Division III	1,344

Others too have studied participation numbers and have come up with similar results. In a report entitled *Who's Playing College Sports: Money, Race and Gender*, Cheslock (2008) concluded that "both men's and women's participation levels have increased over the last 25 years" (p. 3). During the last decade, according to Cheslock's analysis of data from the Equity in Athletics Disclosure Act (EADA) and the NCAA, men's participation across all levels grew by approximately 6% while women's gains were more than 20%.[7] These data, according to this report, show that two commonly held beliefs about college sports are fallacious—namely, that men's participation during the last 25 years has declined precipitously and that Title IX is primarily responsible for this state of affairs. In short, data from several sources would suggest that participation numbers across the NCAA are, at least by some measures, reasonably robust and still growing.

The Case for Change

These kinds of data can be used to build a prima facie case for compliance with the current tax law. Such an argument would undoubtedly emphasize the following claims: Income (including money from football and men's basketball) is distributed in ways that provide athletic opportunities for large numbers of athletes . . . most of whom are in sports other than football and basketball, and many of whom (particularly women) were denied such opportunities previously. Even if current totals are not adequate, given net increases in participation across all three divisions over the past 27 years, NCAA athletics is headed in the right direction.

This argument, however, is not as strong as it may at first appear. It is less than fully persuasive for a number of different reasons, some of which are related to the data presented above.

First, participation numbers (including reported increases) may be inflated given the lack of reliability for self-reports, new data gathering methodologies introduced over the 27 year period of study, new and more inclusive definitions of "student-athletes," the absence of EADA data or interpretations of data between 1981 and 1991, and by increases in membership and changes in divisional alignment. The NCAA participation report itself is very clear on this matter.

> Due to the increase in the number of NCAA member institutions, participation and sponsorship numbers may not accurately reflect expansion or contraction of participation opportunities at the institutional level. An increase may simply reflect the number of new institutions that joined the NCAA and sponsor teams for those sports (April, 2009, p. 7).

In other words, the significance of the reported increase of 405 teams in Division I over the past 27 years is difficult to interpret without knowing differences in membership over this period of time.[8] In addition, both Cheslock and the NCAA present much of their data on participatory growth in aggregate form. This erases significant differences that may exist between the three divisions. A case in point is the NCAA's claim that, compared with 1981–2, the average institution across all three divisions has 7 more male and 69 more female athletes. A far different picture might emerge if this were examined by Division or by subgroups within divisions.

It would be interesting, for instance, to see if athletic programs at Bowl Championship Series institutions within Division I—those programs that are most often identified as operating like businesses—could present a similar growth profile for both men and women. In short, optimistic conclusions about participation in Division I intercollegiate athletics are premature until more thorough analyses of that division and its member institutions are completed.

Second, some data indicate that participation is more at risk in Division I institutions than in Divisions II and III, where schools typically have lower expenditures—particularly on football and basketball. Cheslock's analysis, for example, shows that growth is far more restrained in Division I than in Divisions II and III. Furthermore, even if it is true that overall male participation has not declined and that some sports have grown, the fact remains that the loss of men's teams, particularly in Division I, has been significant in certain sports.

Since 1981 among those Division I programs most affected by cuts are swimming/diving (-47), wrestling (-46), tennis (-45), and gymnastics (-26). Total Division I sponsorship has fallen to such levels in some sports that administrators are concerned about their viability as NCAA championship events. Men's gymnastic teams, for example, are found at only 16 Division I institutions. Men's volleyball is now played at just 22 schools.[9]

Third, clear disincentives for increased participation exist. Current NCAA rules, for instance, permit a pattern of behavior and decision-making that favors what might be called *institutional value* over its educational counterpart. By institutional value I mean all of those goods that accrue from successful income-producing sports like football and basketball as well as nationally prominent minor sports. These values include, but are not limited to, money, visibility, pride, identity, entertainment, alumni support, trustee interest, and the perceived potential for increased undergraduate applications, fund raising, institutional growth, and other benefits.[10]

The logic here is one of "less is more." That is, the sponsorship of fewer teams means that more money and other kinds of support can be directed to the chosen few. This increased support presumably better assures superior recruitment, winning records, national championships, and all of the various institutional goods that flow from these outcomes.[11] On the other hand, schools that attempt to better balance institutional value with educational commitments, sponsor more teams and, given finite financial resources, are able to provide less support per team, place themselves at risk for losing competitive ground to those who follow the logic of institutional value.

Given the power of institutional value—including the ability to use profits from high profile sports to support the rest of the athletic program—incentives for athletic administrators seem to lie largely in that direction. In fact, the current stagnation or decline in Division I participation levels is undoubtedly an indication that institutional logic is trumping educational commitment. If this is the case, continued constraint and possible declines in institutional sport sponsorship at the Division I level can be expected. This would only make a bad situation, from Colombo's perspective, worse.

Finally, and perhaps most importantly, spending on intercollegiate athletics has skyrocketed since the 1980s. In Division I, after correcting for inflation, overall spending increased by about 7% annually over the past ten years (Fulks, 2008). Cheslock reported that over this period of time, average spending in football increased by nearly $2.5 million, whereas during the same ten-year period, spending in women's basketball increased by only $135,000. High expenditures in men's football and basketball have skewed the share of expenditures given to men and women overall. In Division I for the 2004–5 year, women received only a 34% share of expenditures. In Divisions II and III where spending on men's football and basketball was much more modest, the women's share of total expenditures was around 41%. The upshot of all this is that Division I institutions are, on average, spending significantly larger amounts of money without any commensurate increase in participation. Cheslock (2008) noted the ramifications of these kinds of fiscal decisions.

> If an athletic program continually increases its expenditures on existing teams, it reduces the funds available for the creation of a new men's or women's team. Furthermore, expenditure growth could compel a school to drop an existing team so that the disbanded team's existing expenditures could be used to cover cost increases in other sports" (p. 14).

Much of this increase in spending is due to the need to keep the football and basketball programs "healthy" and respond successfully to some of the market forces that are at work in these high-profile sports. A portion of it is also due to the arms race in other sports, one that has schools building lavish natatoriums, state-of-the-art indoor track facilities, and baseball fields that rival those of top-flight minor league teams; hiring coaches with international credentials and who command commensurate salaries; and providing costly competitive opportunities that feature national and international travel schedules. The bottom line, however, is that expenditures are not flowing in the direction of increased participation. The combination of more income from the business side of athletics, dramatically increased expenditures, and stagnant or diminished levels of participation is one that prompts the kinds of questions raised by Colombo.

Implications for Change

By tethering tax-exemption reforms to education, and by underlining the necessary connection between education and participation, it is *participation itself* that falls under the reform spotlight. The implications that follow from this conclusion are significant. They are likely to affect the manner in which institutions assess, support, and promote athletic participation. I identify three such possibilities below.

1. **The primary metric for sponsorship will need to be changed from teams to individuals.**

The current 14-team sponsorship requirement serves as a very imprecise surrogate for assuring individual participation. It is analogous to requiring colleges to offer x number of classes—*regardless of the number of students who happen to be in those sections!*

Team counts in athletics can be particularly misleading. First, participation levels vary in a single sport across time. This is due to the waxing and waning of interest, injuries, the philosophy of the coach, the vicissitudes of recruiting, Title IX generated manipulations, and any number of other factors. Second, an individual might be counted more than once if he or she is a member of multiple teams. Double and triple-dipping occurs, for example, in cross country, indoor, and outdoor track. The institution gets credit for sponsoring three teams, but some members of these teams are the same people. Third and finally, participation across sports varies dramatically. As noted, football may accommodate over 100 athletes; tennis or golf may include less than a dozen. In point of fact, if a school wanted to select the 14 teams with the lowest average participations rates[12] it could provide athletic experiences for no more than 170 individuals. Conversely, a school would be projected to have 563 athletes—over 3 times the number of student-athletes of the other fully compliant institution—if it sponsored 14 sports with the highest average participation rates.[13] While Title IX guidelines and other factors would prevent this extreme scenario from taking place, the fact remains that the current metric is woefully imprecise in measuring an institution's commitment to participation.

In light of these factors, athletics needs fall in line with other parts of the university, where educational participation is measured more directly, for example, by counting full-time students enrolled or calculating student credit hours produced. If participation in athletics is to be taken seriously, a valid and reliable method for measuring participation will be required. Furthermore, if the IRS or NCAA develops any new requirements related to participation, new and improved accounting methods will be needed to assess compliance with such standards.

2. **Any revised participation requirement will need to be sensitive to the ability of the institution to sponsor participation.**

This becomes an obvious implication when one compares athletics to charitable institutions like the Red Cross or religious organizations. For those tax-exempt organizations, requirements for the delivery of social good (or expenditures that promote such good) are stated in terms of percentages rather than absolute numbers. Because different charitable organizations and different religious groups command vastly different resources, it would make little sense to require identical contributions from each one.

The current 14-team requirement in athletics, however, makes this very mistake. It stands as an absolute minimum for each and every school among the 326 Division I members.[14] Given the radically different resources (and vastly diverse opportunities to produce resources) at the disposal of these very different universities and colleges, the 14-team requirement constitutes a significant burden for some schools but only a small business "write-off" for others. In terms of the letter and spirit of the tax code, the former institutions proportionally would be making a much larger contribution to the social good. The latter institutions, given their greater assets, would effectively be free to operate essentially as for-profit organizations.

Proportionally mandated participation is also important pragmatically for purposes of promoting fair competition. While proportional requirements would not guarantee a perfectly level playing field (an expectation that currently is not being met and is undoubtedly an unrealistic goal under any circumstances), it would certainly moderate differences between, say, Bowl Championship Series (BCS) schools and all others. A proportional commitment to participation, in contrast to an absolute requirement, would assure *comparable commitments to participation* across various kinds of institutions with significantly different fiscal resources at their disposal.

3. **Current levels of participatory sponsorship will, for most institutions, need to be elevated.**

Data on rapidly accelerating expenditures, particularly in football and men's basketball, in conjunction with relatively static participation numbers, make this an obvious implication of Colombo's proposal. Over the past 10 years, Division I schools have been operating more and more like for-profit businesses by spending larger amounts of money on a select and, by some measures, increasingly restricted group of sports. If participation were a priority, it would stand to reason that increasing revenues and expenditures would generate increasing levels of athletic opportunity. While participation, as noted, is constrained by many factors other than financial support, and while it might be illogical to expect expenditures and participation to rise at an identical rate, it is still more than reasonable to see some positive relationship between them.

It is reasonable because need and interest remains high in some of the sports that have suffered a decline in sponsorship.[15] It is also reasonable because club programs are flourishing in colleges and universities across the country.[16] And finally, it is reasonable because any number of so-called "emerging sports" are looking to higher education for support.[17]

It also deserves mentioning that this disjunction between spending patterns and participation is probably the single factor most responsible for Colombo's strong criticism of big-time sport. He noted that the spending profile of many Division I programs puts athletics in clear violation of the tax code. He suggested that outlays for coaches' salaries and jets for recruiting make athletics a "poster child" for the unrelated business income test. He concluded that the government would have good reason to withdraw exemption. But he prefers to try reformation as a first step—reformation in the direction of strengthening participation requirements.

The Issue of Education and Learning

The second critical element in Colombo's proposal is the connection between participation and education. The significance of this relationship can be underscored by noting that it is education and learning that generate the warrant for tax exemption, not participation per se.[18] In other words, if participation did not result in educational gain, or more specifically, did not produce the right kind and quantity of change, then exemption would not be justified and Colombo's argument would fall apart.

While it is true that the IRS has not (to date) challenged the education-participatory nexus,[19] this should not be taken as an indication that it will never do so. It could well be the case that reformation of guidelines for participation will be accompanied by calls for more accountability related to learning. Furthermore, were education to become an important *raison d'etre* for tax-exemption, one might expect athletics to be held to the educational and ethical standards applied to other educative units of the university (Thelin, 1996).

Thus, it is to the current state of affairs related to athletics and education that attention must first be directed. What is known about intercollegiate athletics as a forum for learning?

The Current State of Affairs

Success with one kind of learning in intercollegiate athletics is indisputable. Athletes learn how to play the game. Recently gathered data show that college athletes typically spend over 30 hours a week practicing, receiving feedback from coaches, studying film, lifting weights, and testing their skills in competition (NCAA, February 2009).[20] Given this extensive time commitment, the potential for learning in athletic settings is considerable.

Other factors contribute to sport-specific learning. Ratios of athletes to teachers (coaches) are typically favorable. According to guidelines provided by Division I NCAA rules, they are roughly 2–1 in basketball. Even on the largest teams (e.g., football, track and field, lacrosse, and soccer) they are rarely over 10–1.[21] The existence of a head mentor and one or more assistants in each sport, allows coaches to specialize in certain aspects of the sport they teach—such as offensive line play

in football, the high jump in track, or goalie skills in soccer and hockey. In short, individual attention is guaranteed and teaching expertise is typically very high.

Moreover, incentives to learn in intercollegiate athletic settings are high. Goals related to winning in sport, for example, are at least indirectly also goals for learning. Coaches are very savvy to the fact that athletes who learn faster and better, all else being equal, will have an advantage on the field of competition. The public nature of this competition adds further incentive to learn quickly and perform well. In fact some educators have bemoaned the fact that, with declining interest in various types of academic competitions like forensic debates, spelling bees, robotic meets, knowledge master competitions, and science fairs, athletics has become one of the last bastions of competitive, public accountability in education (Ong, 1981).

Given these factors and others, few questions have ever been raised about whether athletes learn how to play the game. However, educational questions have been raised on two other counts. One of them is whether athletics has been a good partner in the overall enterprise of higher education. So much time, energy, and attention is lavished on big-time sport that other objectives—objectives that, arguably, are more central to the core purposes of higher education than those related to sport—may be unduly neglected or otherwise compromised.

Some data would appear to support these concerns. A recent study has shown that athletes' grades, contrary to much popular opinion, are *lower* in season than out (Scott, et al., 2008). At the Division I level statistically significant differences were found in credits earned (.4 fewer credits) and GPA (.03 units lower) when athletes were competing. Another study (NCAA, February 2009) has shown that many athletes, on average, spend more time on athletics than all other subjects combined. Division I football players when in season, for example, report spending 44.8 hr/wk. on athletic activities and only 39.5 hr/wk. on academic responsibilities . . . including attending class (NCAA, February 2009, pp. 5–6). Not surprisingly, given the amount of attention devoted to their sports, athletes underperform in the classroom. That is, they do less well in their academic courses than predicted by their high school grades and SAT or ACT test scores (Bowen and Levin, 2003).

These findings have an element of irony to them. It is not that athletes do not take learning in athletics seriously enough, nor is it that they do not improve sufficiently over the four or five years under their coaches' watchful eyes. Rather it is that they devote too much time and energy to achievements in this one domain. Educational gains are considerable, but the *educational costs* of such learning are too high.

To reduce such costs, individual athletes and athletic departments would need to promote a better balance among a variety of learning requirements and opportunities that exist on college campuses. Just as each academic unit at a university has a dual obligation both to promote learning in its own domain and not impede learning elsewhere, so athletics needs to promote sporting excellence without detracting from the pursuit of competence and expertise in, say, general education, music, math, English, or computer science.

Some critics of athletics, however, are not inclined to concede that athletics promotes education—let alone, too much of it. This is the second count on which questions can be raised about athletics and learning, and this is the one that strikes at the core of the kind and quality of learning that takes place in sporting environ-

ments. Learning how to play a game, according to some, is not an appropriate acquisition in the domain of higher education. Learning how to hit a tennis ball, for example—even learning how to hit a tennis ball very, very well—is something that should not be endorsed (let alone, promoted) in institutions of higher learning.

Reasons for this conclusion are not hard to find. Sports are typically considered to be both nonacademic and nonintellectual (Kretchmar, 1996). They are nonacademic because the pedagogical emphasis is on the skillful performance itself, not on understanding the performance, not on the theory behind the activity. The nonintellectual label is assigned to sport because the know-how that is acquired in sport is a physically-oriented ability, not the more intellectual know-how gained by those who develop, for instance, skills for writing clearly, thinking logically, or computing accurately. As some college and university bulletins put it, higher education is an education of the mind. It is assumed that athletics, on this dualistic account, has more to do with other parts of the human anatomy. It comes as no surprise then that athletics in most every educational context, from grade school through the university, is regarded as an extracurricular activity.

Such thinking would seem to place other performance-oriented activities in jeopardy as well. Music, theater, dance, and the fine arts are, much like sports, grounded in a variety of motor skills. But, sports do not have the cultural cachet enjoyed by the arts. In spite of their popularity, sports are typically identified as popular or "low culture" in contrast to "high culture" or the fine arts. Accordingly, learning the game, on this line of thought, is not enough. This leaves proponents of sport and athletics looking elsewhere to fortify sport's educational value.

One such location is the domain of concomitant learning. In a Deweyan frame of reference, sporting activities would be seen as laboratories in which a number of educational gains accompany the acquisition of advanced motor skills. Claims related to such learning are not new. For the sake of simplicity they can be divided into the following four categories: a. health and wellbeing; b. character development; c. positive enculturation; and d. ethics and social interaction.

a. Claims Related to Health and Wellbeing: Athletes learn how to take care of their bodies; they develop active lifestyles; they understand relationships between diet and exercise; they are less inclined to smoke or engage in other high-risk activities; they have encountered potential leisure activities that can be enjoyed for a lifetime; athletes live longer than college graduates who have never played on varsity teams.

b. Claims for Character Development: Athletes learn the skills of leadership; they learn how to be a productive member of a team; they know how to deal with the highs and lows that accompany daily life; they are accustomed to hard work and know the relationship between effort and success; they can perform under pressure; they are more likely than nonathletes to rise to positions of high responsibility.

c. Claims for Positive Enculturation: Sport is a cultural text; the morays of sport teach athletes what, who, and why things matter; local pride, a feeling of belonging, and identification with important traditions are gained; athletes develop a strong sense of self in the context of a specific culture; given the visibility and powerful symbolic qualities of intercollegiate athletics, sport can serve as a vehicle for social change; athletics is both an educative mirror of culture and a powerful engine for reform.

d. Claims for Ethics and Social Interaction: Athletes learn the lessons of sportsmanship; they learn how to abide by the calls of officials; they are taught to treat opponents with respect, even after a defeat; they understand that meaningful victories are dependent on following the letter and spirit of game rules; athletes will exhibit more ethical behaviors in daily life than nonathletes.

This is certainly not an exhaustive list of potential educational benefits from involvement in intercollegiate athletics. Moreover, a review of the research in even these four areas is not possible in this paper. However, several generalizations can be advanced for purposes here.

First, research on the educational impact of intercollegiate sporting experiences is sparse and inconclusive. Some studies, for example, show that elite athletes enjoy better health and greater longevity than their nonathletic contemporaries (Teramoto and Bungum, 2009). However, other research has underlined the fact that intercollegiate athletes are more at risk for certain physical and psychological ailments than those who have not lived under the incentives and stresses of high-level competition.[22] Far more research is needed to pin down the various health effects of intercollegiate athletics. Research on methods for mitigating health risks in athletics is also under way with some promising results. But far more is needed.

A second generalization is related to the first one. Many of the educational assets and liabilities of athletics are products of the way the learning environment is structured. Effective structures promote good learning, while their opposite reduces or eliminates positive growth. Even though this is generally true across the educational landscape, it seems to be particularly significant in sport where competitive excesses pose significant threats to learning opportunities (McNamee and Jones, 2003).

This can be seen, for example, in the domain of moral education. If the learning environment is a positive one—for example, one that emphasizes fair play, respect for opponents and officials, an understanding of relationships between rules and the goods that are available in sport, and opportunities for athletes to practice good decision-making under pressure—it stands to reason that friendly outcomes related to moral development are more likely to follow. Alternately, manipulative, heavy-handed, win-at-all-cost environments provide little support for moral education. Empirical studies, in fact, have not been able to document superior moral attitudes or decision making skills in athletic populations compared with peer groups (see, e.g., Shields and Bredemeier, 1995; Josephson Institute, 2008) If the athletic environment were structured differently and if coaches with better ethics training were in charge of intercollegiate teams, the results might well be different. (Feezell, 2004; Clifford and Feezell, 1997)

Third, many educational commentators regard sport in general and intercollegiate athletics specifically as a rich ground for educational gain. Its intensity, symbolism, and cultural visibility have turned it into a rival of organized religion in terms of its ability to affect the lives of individuals and society as a whole. (Novak, 1976; Ackerman, 1999) Time commitment, opportunities for practice and feedback, public scrutiny, competitive incentives—all of these things, and more, can be put to work for the purposes of learning. Sport's rule-governed structure and relationship to fair play make it an uncommonly promising laboratory for learning how to behave well in circumstances of stress and pressure (Arnold, 1997; McFee, 2004; McNamee, 2008). Because athletics places an emphasis on merit (e.g., one typically has to earn a place on the team and earn victories); community (e.g., one joins

teammates in a common venture; one also joins a community of athletes in a given sport, a community that shares many values); and excellence (e.g., one commits to a team to excel, not become average); it serves as an antidote to three commonly-identified ills of contemporary culture—entitlement over effort and merit, excess individuality over community, and mediocrity in contrast to excellence. [See, e.g., Bellah, et al. (1991); MacIntyre (1981/1984); Simon (2004); and Singer (1995) for more on these themes.] In short, while current research is inconclusive on the educative impact of intercollegiate athletics in the domain of concomitant learning, its promise is still strong.

The Case for Change

The case for change related to education and learning is, in some ways, less clear than it was for participation. Some of this lack of clarity is related to the historical passivity of the IRS on holding sport's feet to any fire of educational accountability. If this continues, little change related to educational advancement and assessment may be required. That is, as long as guarantees for robust levels of participation are assured, it will continue to be assumed that sufficient amounts of social good will be produced in the form of sport education. Tax exemption, under this *laissez faire* scenario, will be justified and remain in place.

Judgments on the need for change are also complicated, as we saw, by a lack of normative consensus on the value of learning the game (particularly in the context of higher education) and an absence of good research on concomitant educational benefits of athletic participation. In short, it is not clear if the kind and quality of learning promoted by intercollegiate athletics deserves full endorsement in higher education, and neither is it clear that certain kinds of associated learning are taking place to a sufficient degree.

Nevertheless, with these uncertainties as givens, several implications can still be drawn from any attempt to connect athletics to education. I list several of these in the section that follows:

Implications for Change

1. **Athletics will need to become a better educational partner in the university.**

The term that is often used in the reform literature to describe this healthy partnership is "balance." The interests, needs, time commitments, admissions requirements and other factors that are at least partly unique to athletes must be balanced with the standards and requirements of the larger university. In this sense, athletics is much like other high-intensity units in academe—for example, like conservatories of music or departments of musical theater. The need to admit highly skilled musicians, dancers, or actors must be balanced against the need for admission standards that would also allow these students to complete *all* of their education and to have an academic profile that is similar to the student body at large. Time required to become a top-flight performer needs to be balanced against the time needed to succeed in general education and other academic parts of the curriculum. The right of students to specialize in any element of the curriculum needs to be balanced against the responsibility of faculty to establish benchmarks for what it means to be educated in a broader sense.

This rather benign-sounding requirement about balance has significant implications for reform at some institutions. For instance, it has implications for stronger athletic admissions policies. It suggests that more teeth be put in the current NCAA 20-hour rule—or some other time-limiting legislation—that would discourage the kinds of excessive, athletics-intensive profiles reported earlier in this article (NCAA, February 2009). It implies that coaches should be hired, at least in part, on their commitment to broader goals of education, not just their expertise in a given sport. It would indicate that some college athletes take a leave of absence from school if their personal athletic obligations—say, training to make the Olympic team or become a professional athlete—are not compatible with being a *bona fide* student.[23]

2. **Research efforts directed at determining the educational value of intercollegiate athletics need to be increased.**

Athletics should be held to similar standards as other parts of the academy in demonstrating educational value. Assumed educational benefit, in other words, should not be regarded as sufficient. Thus, more research on athletics as an educational experience is needed.

At minimum, this research needs to occur at two levels. The first is the level of educational philosophy and policy. Results from this work would show if, how, in what sense, and perhaps under what conditions athletics is educational. The second level would include more specific, controlled, and data-driven studies. It would attempt to document the kinds of inherent and concomitant gains that can be realized through athletic involvement.

Along these lines, it is heartening to see that some research groups have been organized to scrutinize just these kinds of issues. For example, a special study group of the American Education Research Association focuses on the educational merits of sport.[24] In addition, a number of well-established and highly-respected educational researchers have turned their attention to intercollegiate athletics.[25]

3. **Athletic success will have to be conceptualized in a more educationally sound way**.

It takes only a moment's reflection to realize that no one-to-one correlation exists between winning and learning. Victories, after all, can result from cheating, economic disparities among contesting parties, and of course, superior recruiting. Because of this, the won-loss record may or may not be a good indicator of learning, growth, skill development, increased knowledge, or any of the other outcomes that are honored in higher education. Similarly, the zero-sum qualities of winning and losing are, in some ways, antithetical to educational objectives. Professors do not honor the top student in their classes as the "champion" and dismiss the accomplishments of everyone else. Nor do they normally set up educational evaluation systems in which only half of their students can be successful.

While recruiting, the awarding of athletic scholarships, and concerted efforts to win more championships are likely to remain integral elements of Division I athletics in the foreseeable future, steps can certainly be taken to soften the power of the almighty "W"—particularly in sports other than football and men's basketball. For one, greater patience can be exhibited by sports administrators. Contracts can be written that would provide greater job security for coaches. Coaching expectations might include successful teaching and learning, sound ethical comportment, documented support of broader educational goals (including academic success and

good graduation rates for squad members), and a record of team improvement, along with competitive success.[26]

4. **The ethics of intercollegiate athletics will need to be raised.**

The unwritten mantra in big-time sport of "winning at all costs" will have to be replaced. It is no more appropriate than publishing, securing grants, graduating doctoral students, or producing student credit hours . . . at all costs! If higher education is to maintain (some would say, regain) the public trust, it must be seen to have integrity. Presumably, it will be seen to have integrity when it actually gains and shows it.

Conclusions

Colombo's proposal related to tax exemption presents intercollegiate athletics with an opportunity. It is an opportunity because the proposal is, at its core, modest in nature. In some ways, it actually endorses big-time college football and basketball . . . with all the excitement and interest (and money) they generate. But it also imposes important conditions on the continuation of these activities. Greater value and more attention must be placed on participation and education. This commitment must be a tangible one. It must result in expenditures that guarantee broad-based participation and foster the kinds of learning that are available in the sporting context. Proponents of meaningful athletic reform will be more than pleased if tax laws can be used to promote such ends.

Notes

1. Subsequent to his appearance before the Knight Commission, Colombo published a paper in which he explains tax law and defends his ideas in greater detail. See Colombo (2009).

2. Football and basketball are not the only sports that generate significant amounts of revenue or raise questions about overemphasis. College hockey in certain parts of the country, for example, enjoys considerable fan support and draws large crowds.

3. It is logically possible that increased funding for sports other than football and basketball would not lead to greater participation. One could pay the coaches more, expand existing teams' schedules, provide athletes with better facilities, and so on. But this is clearly not Colombo's intent. Funding requirements would lead to broad-based and (presumably, for most institutions) expanded opportunities for participation.

4. Another factor that affects the amount of participation is the weekly time limit placed on "athletically related" activities. This is set at a maximum of 4 hours a day and 20 hours a week. (Bylaw 17.1.6.1) However, many athletes exceed these limits by voluntarily practicing beyond the 20-hour ceiling. Guidelines for voluntary involvement are found in Bylaw 17.02.13.

5. Examples of length of season include women's rowing at 156 days, fencing with144 days, and basketball from "no earlier than 5 p.m. on the Friday nearest October 15" to the date of the Division I championship game. Minimum number of contests vary between 27 (softball and baseball) and 6 (e.g., cross country, indoor track and field). See Bylaw 17.

6. This does not mean that there are no pressures to support more than the minimal number of teams. In point of fact, alumni, trustees, donors, members of sport-specific booster clubs, and others often apply pressure to support certain sports, particularly when it appears that a given team may be in jeopardy. Public relations, facilities, personnel, and Directors Cup competitions,

and general reputational issues also factor into decisions to retain more than the minimal 14 teams required for Division I membership.

7. Different computational methods have produced different results. The Secretary of Education's Commission on Opportunity in Athletics indicated that men's participation decreased between 1991–2 and 2004–5. See Cheslock (2008, p. 40) for one explanation for these different numbers.

8. Cheslock believes that he has developed a formula that corrects for some of these confounding variables. To see his metric and accompanying rationale see Cheslock (2008, Appendix A.).

9. It is important to note that declining participation may be due to any number of factors, not simply fiscal decisions at the post secondary level to cut sports. Among these reasons could be declining high school interest, legal issues, health and safety concerns, among others (Cheslock, 2008).

10. Many critiques of big-time sport place an excessive emphasis on the economic reasons for cutting programs. In this sense they are unnecessarily reductionistic . . . if not also deterministic. By way of contrast, I believe that many factors are at work at the same time. Some of them like reputation and pride are difficult to quantify. Nevertheless, they are palpable on our various campuses and play a significant role (along with economics) in discussions about the size and shape of team sponsorship at any given institution.

11. Some institutional goods are probably more myth than reality. See, e.g., Shulman and Bowen (2001) for a data-driven critique of many purported institutional benefits of athletic programs. Nevertheless, perceptions (whether accurate or not) have been known to drive reality in intercollegiate sport.

12. The seven lowest average participation rates for women (listed in alphabetical order) are found in basketball, bowling, fencing, golf, rifle, tennis, and volleyball. For men it is basketball, cross country, fencing, golf, rifle, skiing, and tennis.

13. The seven top sports (listed alphabetically) for average participation are ice hockey, indoor track, field hockey, lacrosse, outdoor track, rowing, and soccer for women; baseball, football, indoor track, lacrosse, outdoor track, soccer, and wrestling for men.

14. Absolute standards like the 14-team requirement are exceedingly minimal requirements. It is a standard that the least well-off can afford. Were it to be set higher, some of those fiscally challenged institutions would go out of business. The net result is that absolute requirements—and the accommodations they are forced to make—produce minimal levels of social good.

15. Wrestling is perhaps the single sport that has been most often in the spotlight. Title IX has been cited by some in the wrestling community as the source of their declining numbers, but some believe that the major culprit is the increasing fiscal commitment to high-visibility teams. See, e.g., Ridpath, et al. (2008).

16. Most campuses have robust club programs sporting participatory figures that dwarf the respective numbers of intercollegiate athletes on their campuses. Some of these club teams have coaches, formally officiated and interinstitutional competition, and even national championships.

17. The NCAA officially acknowledges a category of activities it calls emerging sports. Currently it includes archery, badminton, equestrian, rugby, squash, synchronized swimming, and team handball. Sports like rowing that were once identified as emerging sports are now classified as regular championship activities. Other sports, including sand volleyball, are currently under consideration as new emerging sports.

18. Exemption is tethered specifically to learning (education). This is specified in the Internal Revenue Code, Section 501(c)(3)—the section that exempts charitable organizations, including educational and religious organizations. It is also specified by Treasure regulations that define an educational purpose as "the instruction or training of the individual for the purpose of improving or developing his capabilities. " [Treasury Regulations. 1.501(c)(3)-1(d)(3)(a)].

19. Colombo notes that in 1976 Congress declared that fostering "national or international amateur sports competition" is a "charitable purpose" (See Colombo, 2009, p. 10).

20. Self reported hours per week (in season, Division I) range from 44.8 for football to 29.3 for women's track and cross country. Most Division I athletes—both men and women—spend over 35 hr/wk on athletics. This is approximately the same amount of time they report spending on all of their academic commitments combined (NCAA, February 2009).

21. Ratios of athletes to coaches is under 10–1 across all sports. In many activities it is in the vicinity of 5–1 or better. In men's basketball, for example, it is less than 4–1. And this does not count strength coaches, student assistants, or volunteer coaches. When those are added to the mix, ratios are (as noted) about 2–1 (See NCAA, July 2009, Bylaw 11).

22. See, e.g., the *Journal of Intercollegiate Sport* (JIS), Volume II, #1. Articles in this thematic edition of *JIS* underline some of the liabilities of sporting participation ranging from psychological burnout to injury from over use.

23. Current NCAA rules allow an athlete who is training for the Olympics or is otherwise unable to meet his on-campus, academic commitments to take a semester off without penalty. (See Bylaw 14.4.3) Unfortunately, from an educational perspective, this option is not used as frequently as it should be. This is the case because athletes want to stay with their college cohorts and help them competitively, and because coaches are reluctant to lose a top athlete for a competitive season.

24. See Special Interest Group (SIG) #164, Research Focus on Education and Sport. Accessed on August 18, 2009 at http://www.aera.net/SIGs/SigDirectory.aspx?menu_id=26&id=4714.

25. Four cases in point are books by Thelin (1996), Shulman and Bowen (2001), Bowen and Levin (2003), and Terenzini and Pascarella (1991/2005). This is not to say, however, that work in this area is definitive. For example, the work of Shulman and Bowen has drawn criticism from different quarters (See e.g., Simon, 2008).

26. The NCAA has new metrics that make it relatively easy to track the academic success of athletes. The graduation success rate (GSR) and academic progress rate (APR) give contemporaneous profiles of the academic status of all Division I teams. The NCAA is also in the process of developing an "academic report card" that would follow coaches throughout their careers even if they changed institutions.

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