

THE COALITION TO PRESERVE
EMPLOYER PROVIDED
EDUCATION ASSISTANCE



October 25, 2019

The Honorable Danny Davis
2159 Rayburn House Office Bldg.
Washington, DC 20515

The Honorable Jason Smith
2418 Rayburn House Office Bldg.
Washington, DC 20515

Dear Congressmen Davis and Smith,

On behalf of the National Association of Independent Colleges and Universities (NAICU) and the Society for Human Resource Management (SHRM) and the undersigned members of the Coalition to Preserve Employer-Provided Education Assistance (The Sec. 127 Coalition) we thank you for your leadership on H.R. 4849, the Upward Mobility Enhancement Act of 2019. The Coalition supports your efforts to increase the allowable amount under Section 127 to \$11,500 per calendar year and index for inflation.

The Sec. 127 Coalition is a broad-based coalition of nearly 100 groups representing business, labor and education dedicated to preserving and expanding Section 127. We believe that providing tax-free educational assistance is important for working students pursuing their educational goals, and an important tool for employers to attract the best employees, and position the U.S. economy to compete globally by building a skilled workforce.

As you know, Sec. 127 is a popular employer-provided benefit that enjoys bipartisan support and currently allows an employee to exclude from income only up to \$5,250 per year in assistance for any type of educational course at the undergraduate and graduate level. However, this annual amount of assistance has not been increased since the benefit was created over 40 years ago.

Increasing the yearly amount is long overdue and will better help working students with higher education expenses as well as enable employers to attract and retain the best possible employees and build a skilled workforce. Additionally, Sec. 127 plays a critical role in maintaining U.S. competitiveness by enabling employers to take an active role in training, development and investment in their most precious resource – their employees.

Thank you for your leadership to strengthen this critical tax benefit.

Sincerely,

Sec. 127 Coalition Chairs

Society for Human Resource Management

National Association of Independent Colleges and Universities

Members of the Section 127 Coalition

American Association of College Registrars

American Association of Community Colleges

American Association of State Colleges and Universities

American Association of University Professors

American Council on Education

American Federation of State, County and Municipal Employees

American Federation of Teachers

American Society for Engineering Education

Arizona State University

Asbury College

Associated General Contractors of America

Association for Talent Development

Association of American Universities

Association of Community College Trustees

Association of Independent California Colleges and Universities

Association of Jesuit Colleges and Universities

Association of Public and Land-grant Universities

Bellarmino University

Bellevue University

Boeing

Brescia University

Bright Horizons Family Solutions

College & University Professional Association for Human Resources

College Bound

Commonbond

Cornell University

Corporate Voices for Working Families

Council for Adult and Experiential Learning

Council of Graduate Schools

Creighton University

Dobler College Consulting

Duke University

Edlink, LLC
Emory University
Erisa Industry Committee
Fresno Pacific University
Government Finance Officers Association
Guidance Gurus
Hartford Consortium for Higher Education
Harvard University
Hewlett-Packard
Hope College
Information Technology Industry Council
Institute of Electric and Electronics Engineers
International Public Management Association for Human Resources
John Carroll University
Lehigh University
Loyola University
Marquette University
Mercer University
MetroHartford Alliance
National Association of Colleges and Universities Business Officers
National Association of Graduate Professional Students
National Association of Independent Colleges and Universities
National Association of Independent Schools
National Association of Professional Employer Organizations
National Council for Advanced Manufacturing
National Education Association
National Public Employer Labor Relations Association
National Tooling and Machining Association
Neumann University
New York University
North American Die Casting Association
Pace University
Pepperdine University
Precision Machined Products Association
Princeton University
Raytheon
Rochester Institute of Technology
Seton Hall University
Small Business Advocacy Council
Society for Human Resource Management
Starbucks
St. John's College
St. John's University

TechAmerica
The George Washington University
The Precision Metalforming Association
Training Solutions, Inc.
United Auto Workers
United Technologies Corporation
University Continuing Education Association
University of Michigan
University of Pennsylvania
University of Rochester
U.S. Chamber of Commerce
Vanderbilt University
Washington University
Webster University
Whitworth University
Yale University
Zmarketeters, Inc