



August 1, 2012

U.S. House of Representatives  
Washington, DC

Dear Representative:

**America's workers need your support.** The Coalition to Preserve Employer Provided Education Assistance (CPEPEA) urges you to make tax-free education assistance a permanent part of the Internal Revenue Code. This provision, commonly known as Section 127, is set to expire on December 31, 2012.

**Section 127 is a vital way to keep America's workforce competitive.** This provision allows an employee to exclude from income up to \$5,250 per year in employer-provided tuition reimbursement. It also encourages employers to invest in their people, attract and retain talented workers, and compete more successfully in the global marketplace.

Nearly 20 percent of Section 127 recipients pursue science, technology, engineering and mathematics (STEM) degrees, and more than 35 percent of the degrees are at the master's level. By helping employees acquire new skills and knowledge, employers are preserving and strengthening American jobs.

Since it was enacted in 1978, Section 127 has become such an important benefit that Congress has renewed it nine times. As our knowledge economy has grown, so has the popularity of Section 127. Today, more than 1 million employees benefit from this incentive.

On behalf of the CPEPEA, a group of more than 80 organizations representing employers, labor, and higher education, we urge you to preserve tax-free education assistance under Section 127 as you take a vote on a tax extenders package.

Sincerely,

The Members of the Coalition to Preserve Employer Provided Education Assistance

American Association of Community Colleges  
American Association of College Registrars  
American Association of State Colleges and Universities  
American Association of University Professors  
American Council on Education  
American Federation of Teachers

American Federation of State, County and Municipal Employees  
American Society for Engineering Education  
American Society for Training & Development  
Asbury College  
Associated General Contractors of America  
Association of American Universities  
Association of Community College Trustees  
Association of Jesuit Colleges  
Bellarmino University  
Brescia University  
Bellevue University  
College & University Professional Association for Human Resources  
College Bound  
Cornell University  
Corporate Voices for Working Families  
Council for Adult and Experiential Learning  
Council of Graduate Schools  
Creighton University  
Updated January 2012  
Duke University  
Edlink, LLC  
Emory University  
Fresno Pacific University  
The George Washington 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  
Lake Forest Graduate School of Management  
Loyola University  
Marquette University  
Mercer  
MetroHartford Alliance  
National Association of Colleges and Universities Business Officers  
National Association of Graduate Professional Students  
National Association of State Universities and Land Grant Colleges  
National Association of Independent Colleges and Universities  
National Association of Independent Schools  
National Association of Manufacturers

National Council for Advanced Manufacturing  
National Semiconductor  
National Tooling and Machining Association  
Neumann University  
New York University  
Pace University  
Pepperdine University  
The Precision Metalforming Association  
Princeton University  
Public Strategies Washington  
Rochester Institute of Technology  
Seton Hall University  
Society for Human Resource Management  
St. John's College  
St. John's University  
Syracuse University  
TechAmerica  
Texas Instruments  
Training Solutions, Inc.  
United Auto Workers  
United Technologies Corporation  
University Continuing Education Association  
University of Michigan  
University of Pennsylvania  
University of Rochester  
The University of Texas at Austin  
Vanderbilt University  
Verizon  
Webster University  
Westminster College  
Yale University  
U.S. Chamber of Commerce