

October 27, 2017

The Honorable Jeff Flake 413 Russell Senate Office Bldg. Washington, DC 20510 The Honorable Catherine Cortez Masto 204 Russell Senate Office Bldg. Washington, DC 20510

Dear Senators Flake and Cortez Masto,

On behalf of the Coalition to Preserve Employer-Provided Education Assistance (CPEPEA) we thank you for your leadership on S.2007, the Upward Mobility Enhancement Act. The Coalition supports your efforts to expand Sec. 127 of the Internal Revenue Code by increasing the annual assistance limit to \$11,500 and indexing that amount for inflation.

The CPEPEA is a broad-based coalition of 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. Increasing the yearly amount is long overdue and will better help working students with higher education expenses as well as enable employers to attract 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 assistance in maintaining and strengthening this critical tax benefit.

Sincerely,

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

Asbury College

Associated General Contractors of America

Association of Public and Land Grant Universities

Association for Talent Development

Association of American Universities

Association of Community College Trustees

Association of Jesuit Colleges and Universities

**Bellarmine University** 

Bellevue University

**Brescia 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

**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 Council for Advanced Manufacturing

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

Society for Human Resource Management

Starbucks Coffee Company

St. John's College

St. John's University

Syracuse 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 Pennsylvania

University of Rochester

Vanderbilt University

Verizon

Webster University

Westminster College

Yale University

Zmarketeers, Inc