

What are Employer-Provided Educational Assistance Benefits?

Section 127 allows employers to offer their

# Employer-Provided Educational Assistance Benefits

continued

## [2017 Tax Law Implications](#)

While the 2017 House tax reform bill would have repealed the 127 exclusion, the provision was not included in the final version of the Tax Cuts and Jobs Act (TCJA).

## [Additional Information](#)

Coalition to Preserve Employer Provided Educational Assistance (CPEPEA)

<http://www.cpepea.com/>

Lumina Foundation White Paper

"Talent Investments Pay Off: Cigna Realizes Return on Investment from Tuition Benefits"

<https://www.luminafoundation.org/files/resources/talent-investments-pay-of-cigna-full.pdf>

SHRM and NAICU 2010 Study

"Who Benefits from Section 127? – A Study of Employee Educational Assistance Provided Under Section 127 of the Internal Revenue Code"

[http://www.cpepea.com/wp-content/uploads/2017/05/10-0418-Coalition-Report-on-Public-Policy-Issue-E-P-E-A\\_FNL.pdf](http://www.cpepea.com/wp-content/uploads/2017/05/10-0418-Coalition-Report-on-Public-Policy-Issue-E-P-E-A_FNL.pdf)

Congressional Research Service Report

"Tax Treatment of Employer Educational Assistance for the Benefit of Employees"

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