



October 27, 2017

The Honorable Jason Smith  
1118 Longworth House Office Building  
Washington, DC 20515

The Honorable Henry Cuellar  
2209 Rayburn House Office Building  
Washington, DC 20515

The Honorable Rodney Davis  
1740 Longworth House Office Building  
Washington, DC 20515

The Honorable Susan DelBene  
2442 Rayburn House Office Building  
Washington, DC 20515

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

Dear Representatives Smith, Cuellar, Davis, DelBene and Davis,

On behalf of the Coalition to Preserve Employer-Provided Education Assistance (CPEPEA) we thank you for your leadership on H.R. 4135, 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 Sec. 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  
Bellarmino 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  
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  
Zmarketeters, Inc