As your constituent, a human resource (HR) professional, and one of more than 260,000 members of the Society for Human Resource Management (SHRM), I urge you to SUPPORT a tax extenders package that is inclusive of Section 127 of the U.S. tax code, (employee-provided educational assistance).

Section 127 of the Internal Revenue Code allows an employee to exclude from income up to $5,250 per year in assistance provided by their employer for any type of educational course at the associate, undergraduate and graduate level. Employers are not required to provide assistance under Section 127 to their employees. However, if an employer chooses to do so, the benefit must be offered to all employees on a nondiscriminatory basis that does not favor highly compensated employees. Congress has extended Section 127 ten times since it was created in 1978, most recently in 2010. Section 127 will expire at the end of this year unless Congress acts to renew it or make it permanent.

Providing tax-free educational assistance is an important tool for employers. Section 127 helps to build and maintain an increasingly skilled workforce, and positions the United States to remain competitive in the global economy. Almost 20 percent of Section 127 recipients are pursuing science, technology, engineering and mathematics (STEM) degrees. More than 35 percent of all degrees pursued by Section 127 beneficiaries are master's degrees, and, according to the National Postsecondary Student Aid Study, use of Section 127 benefits has doubled since 1994. Today, more than 1 million employees use Section 127 benefits.

SHRM chairs the Coalition to Preserve Employer Provided Education Assistance, a broad-based collection of groups representing business, labor and education groups. SHRM strongly supports the permanent extension of Section 127 for associate, undergraduate and graduate degrees. We believe that providing tax-free educational assistance is an important tool for employers to attract the best employees, build a skilled workforce and position the U.S. economy to compete globally.

I would appreciate hearing your perspective on this important legislation.