



February 7, 2017

Honorable Rodney Davis  
United States House of Representatives  
1740 Longworth House Office Building  
Washington, DC 20515

Dear Representatives Davis:

On behalf of the Society for Human Resource Management (SHRM) and our 285,000 members, I would like to thank you for your leadership in support of employer-sponsored education benefits. Your sponsorship of H.R. 795, the Employer Participation in Student Loan Assistance Act of 2017, demonstrates your commitment to ensure that all employers are given the opportunity to assist members of their workforce with the costs of higher education and training.

SHRM supports H.R. 795 as it expands Section 127 of the Internal Revenue Code to allow for the repayment of student loan debt. This expansion is a great compliment to the current standard of allowing employees to exclude from income up to \$5,250 per year in employer-provided tuition reimbursement for courses at the associate, undergraduate and graduate level.

As human resource professionals, it has been our members' experience that a comprehensive and flexible benefits package is an essential tool in recruiting and retaining talented employees. Providing tax-free educational assistance and student loan repayment are important tools that employers utilize in order to accomplish this goal. Section 127, and now, with the expansion of this provision, provides employers the ability to invest in their own people, and to ensure that they are prepared for the increasingly competitive global marketplace. By preparing the workforce of tomorrow, employers are protecting our nation's competitiveness, and thus preserving American jobs.

Again, thank you for your leadership on this important issue. We look forward to working with you to ensure that employer-sponsored education benefits are preserved and expanded.

Sincerely,

A handwritten signature in black ink that reads "Michael P. Aitken". The signature is written in a cursive style with a large initial "M".

Michael P. Aitken  
Vice President, Government Affairs