

Section 127 Educational Assistance Plan

Tuition Reimbursement is available for Eligible Employees with a Bachelor's Degree who participate in the LEARN/University of Connecticut master's degree program in special education.

Under the Tuition Assistance Program, reimbursements will be excluded from income over a five (5) or six (6) year reimbursement period in accordance with the terms of a Section 127 Educational Assistance Plan. The term of reimbursement will be as defined under the Individual Agreement entered into by the Eligible Employee. Reimbursement is conditioned on being accepted into the program and the successful completion of all obligations delineated in the Individual Agreement.

The Exclusion from Income under the Section 127 Educational Assistance Plan will be effective for Tuition Reimbursement amounts paid on and after January 1, 2019.

Only non-highly compensated employees, as defined in the Internal Revenue Code, (less than \$125,000 for 2019, adjusted in future years) are eligible to participate in the Section 127 Educational Assistance Plan.

Under the Plan, Tuition Reimbursement provided over a five (5) or six (6) year period, as defined, for the Covered Expenses incurred in the one year intensive master's degree program, will be excluded from income up to \$5,250 per year, or such greater or lesser amount as may be subsequently permitted under Code Section 127. Reimbursement in excess of that amount may be made pursuant to the terms of an Agreement, but will be reported as income to the employee.

Covered Expenses include tuition, fees and books required for the master's program.

The Agency will reimburse Eligible Employees out of its annual operating budget. No contributions by Eligible Employees are required or permitted under the Plan.

Policy Adopted: September 12, 2019
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