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EMPLOYEE SERVICES


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Section 127 Plan ^[1]

The purpose of this Plan is to furnish certain educational assistance that is not excludable from income under Section 117(d) or Section 132 of the Internal Revenue Code of 1986 (as amended) (?Code?) to the employees of the University of Colorado (?University?). It is the intention of the University that the Plan qualify as a plan providing qualified educational assistance under Code Section 127(b)(1), that it be administered and participation eligibility determined consistent with University policy, and that the educational assistance under the Plan be eligible for exclusion from employees? income under Code Section 127(a).

Files:

 [Section127Plan.pdf](#)^[2]

Source URL: <http://www.cu.edu/employee-services/policies/section-127-plan>

Links:

[1] <http://www.cu.edu/employee-services/policies/section-127-plan>

[2] <http://www.cu.edu/sites/default/files/policies/docs/Section127Plan.pdf>