

**University of Connecticut
Educational Assistance Program
Plan Document**

1. Purpose

The purpose of this document is to document the University of Connecticut (“University”) Educational Assistance Program (“the Plan”), established in accordance with Section 127 of the Internal Revenue Code and Treasury Regulation Section 1.127-2(b).

2. Eligibility and Plan Benefits

University employees are eligible to participate in the Plan, and are eligible for benefits, pursuant to an employee’s collective bargaining agreement and/or University policy.

A summary of plan eligibility and benefits is located on the Human Resources Department website at these locations: <https://hr.uconn.edu/tuition-benefits/>; <https://health.uconn.edu/human-resources/services/benefits/tuition-program/>.

Educational assistance will be considered tax-free to the maximum amount allowable pursuant to Internal Revenue Code Section 127.

The plan does not provide eligible employees with a choice between educational assistance and other remuneration includible in the employee’s gross income.

This plan does not include educational assistance for tools or supplies; meals, lodging, or transportation; or education involving sports, games, or hobbies unless otherwise qualified under Treasury Regulation Section 1.127-2(c)(3).