

An employee may receive, on a tax-free basis, up to \$5,250 from his employer for educational assistance. This includes employer-provided education assistance for graduate-level courses, including those normally taken by an individual pursuing a program leading to a law, business, medical, or other advanced academic or professional degree.

The educational assistance must be provided under a separate written plan that is publicized to your employees, and must meet a number of conditions, including nondiscrimination requirements, i.e., it can't benefit highly compensated employees.

No deduction or credit may be taken by the employee for any amount excluded from the employee's income as an education assistance benefit.