

119TH CONGRESS  
1ST SESSION

# H. R. 1801

To amend the Internal Revenue Code of 1986 to make the exclusion for certain employer payments of student loans under educational assistance programs permanent.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2025

Ms. MALLIOTAKIS (for herself and Mr. PETERS) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make the exclusion for certain employer payments of student loans under educational assistance programs permanent.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Employer Participation  
5 in Repayment Act”.

1 **SEC. 2. EXCLUSION FOR CERTAIN EMPLOYER PAYMENTS**  
2 **OF STUDENT LOANS UNDER EDUCATIONAL**  
3 **ASSISTANCE PROGRAMS MADE PERMANENT.**

4 (a) **IN GENERAL.**—Section 127(c)(1)(B) of the Inter-  
5 nal Revenue Code of 1986 is amended by striking “in the  
6 case of payments made before January 1, 2026,”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to payments made after the date  
9 of the enactment of this Act.

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