Anne Junor  
Al Rainnie  
Editors-in-Chief  
The Economic and Labour Relations Review  
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Dear Editors-in-Chief,

I am writing to submit “Dynamic Effects of H-1B and Section 127 Policy on Higher Education.” While the policies of interest to this study are American, I hope they will prove interesting to your readership.  
  
The paper presents, among other things, a counterintuitive finding that a tax deduction for employer educational assistance did not meaningfully improve university enrollment from 1992 through 2017. I correct for a wide array of dynamic policy effects, and, along the way, uncover H-1B immigration policy as a powerful tool to stimulate enrollment. Given the crisis in college affordability and student debt, this research provides critical evidence that should inform an evidence-based policy response.

Previous work has studied Section 127 and H-1B policies, but only in mutual isolation. No study combines the wide set of correction variables and multi-specification analysis provided in the paper. Two works of note include:

Bound, John, et al, The National Bureau of Economic Research (NBER), Understanding the Economic Impact of the H-1B Program on the U.S. (2017).

Jones, Gigi, The Society for Human Resource Management (SHRM), A Study of Employee Education Assistance Provided under Section 127 of the Internal Revenue Code (2019).

I, the sole author, confirm that this manuscript has not been previously published and is not currently under consideration by any other journal. Additionally, I approve the contents of this paper and have agreed to the submission policies of the Economic and Labour Relations Review. I confirm that I have received no funding of any kind for the present research. I confirm that I have no conflict of interest, financial or otherwise.

Sincerely,  
John Vandivier

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