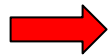


## Reg. Section 1.127-2(h)(1)

### Qualified educational assistance program

(h) Definitions. For purposes of this section and § 1.127-1—



(1) Employee. The term "employee" includes—

- i. A retired disabled or laid-off employee,
- ii. A present employee who is on leave, as, for example, in the Armed Forces of the United States, or
- iii. An individual who is self-employed within the meaning of section 401(c)(1).