

Kane County Financial Policies	Educational Assistance
	Amended by the County Board:

EDUCATIONAL ASSISTANCE

Educational assistance should not be provided to an employee outside of the County's Educational Assistance Program as governed by the County's "Tuition Reimbursement Policy", unless it meets the criteria of a working condition benefit as determined by the IRS. Educational Assistance meets the criteria of a working condition benefit if such education is required by the County or by law for the employee to keep his or her present salary, status, or job, and serves a bona fide business purpose of the County; or if the education maintains or improves skills needed in the present job. Educational assistance that does not meet the criteria of a working condition benefit, or is in excess of the non-taxable annual limit set by the IRS for educational assistance provided through the County's Educational Assistance Program must be reported to the Payroll Department so as to allow the appropriate payroll taxes to be processed.