



Cache County School District

Policy Series 6000: Finance and Operations

Policy No. 6310 P1

Clothing and Uniform Allowance

Purpose

This procedure establishes consistent administrative practices for authorizing, purchasing, issuing, reimbursing, and accounting for employee uniforms and clothing allowances.

Eligibility

Department directors may request approval for uniforms or clothing allowances when one or more of the following conditions exist:

- 1) employees must be readily identifiable to students or the public;
- 2) employee safety is enhanced through standardized clothing;
- 3) specialized work clothing protects employees and district property;
- 4) operational efficiency is improved through standardized uniforms; and/or
- 5) a legal, regulatory, or contractual requirement exists.

Eligibility shall be based upon job assignment rather than employee classification.

Approval

Requests for new or expanded clothing allowance programs shall be submitted to the business administrator through the department director.

Approval shall include:

- 1) business justification;
- 2) funding source;
- 3) estimated annual cost;
- 4) proposed method of providing uniforms; and
- 5) confirmation of budget availability.

Ongoing programs shall be reviewed periodically to ensure continued operational need.

Methods of Providing Uniforms

Departments may utilize one of the following methods:

- 1) **District Purchase:** The district purchases and issues uniforms directly to employees.

- 2) **IRS Accountable Plan Reimbursement:** Employees purchase approved clothing and submit:
 - a) original receipts;
 - b) description of items purchased;
 - c) business purpose; and
 - d) any other documentation required by payroll.

Only qualifying documented expenses shall be reimbursed.

Taxable Clothing Allowance: When approved, clothing allowances shall be processed through payroll and taxed in accordance with IRS requirements.

Purchasing Standards

Whenever practical:

- 1) clothing shall be purchased through approved district vendors;
- 2) logos and identifying insignia shall conform to district branding standards; and
- 3) departments should seek competitive pricing consistent with district purchasing requirements.

Ownership and Care

District-issued uniforms remain district property unless otherwise authorized.

Employees are responsible for:

- 1) reasonable care;
- 2) routine cleaning; and
- 3) returning reusable items when employment ends, if requested.

Employees should remove or permanently cover district logos before disposing of clothing that is no longer serviceable.

Separation from Employment

If employment ends shortly after the issuance of uniforms or the payment of an allowance, the business administrator may authorize the recovery of an equitable prorated portion of the allowance or require the return of district-owned uniforms, consistent with applicable law and payroll regulations.

Funding Restrictions

The following may **not** be used to directly provide employee clothing or allowances:

- 1) student fees;
- 2) booster organizations pay employees directly;
- 3) vendor rebates paid directly to employees; or
- 4) individual donations are made directly to employees.

Any donated funds or uniforms must be accepted by the district and processed through the district's normal accounting procedures.

Payroll and Tax Compliance

Payroll shall determine whether a payment:

- 1) is taxable compensation;
- 2) qualifies for reimbursement under an IRS Accountable Plan; or
- 3) requires payroll reporting.

Departments shall maintain documentation supporting all clothing purchases and reimbursements in accordance with district record retention requirements.

Administrative Responsibility

The business administrator is responsible for interpreting this procedure, ensuring compliance with IRS requirements, and issuing administrative guidance necessary for its implementation.

Legal References

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