



Cache County School District

Policy Series 6000: Finance and Operations

Policy No. 6310

Clothing and Uniform Allowance

Purpose

The Cache County Board of Education recognizes that certain positions require employees to wear uniforms or other identifying clothing to promote public identification, employee safety, operational efficiency, or compliance with applicable regulations. This policy establishes the standards governing the purchase, issuance, reimbursement, and taxation of employee uniforms and clothing allowances in accordance with Internal Revenue Service (IRS) requirements, Utah law, and district fiscal accountability standards.

Definitions

Uniform or Identifying Clothing

Clothing required as a condition of employment that clearly identifies the employee as representing Cache County School District and is not reasonably adaptable to ordinary personal wear.

Clothing Allowance

A payment made to an employee to purchase, maintain, or replace required uniforms or identifying clothing.

Accountable Plan

An IRS-approved reimbursement method requiring employees to provide timely documentation substantiating the business purpose and expense of qualifying purchases.

Policy

The superintendent or designee may authorize uniforms or clothing allowances only when there is a legitimate operational need, including:

- 1) employee or public safety;
- 2) identification of employees by students, parents, or the public;
- 3) protection of employee clothing from unusual wear or hazards;
- 4) compliance with regulatory or professional standards; or
- 5) other operational needs approved by the district.

Departments may provide uniforms through one or more of the following methods:

- 6) purchase and issue uniforms directly to employees;
- 7) reimburse employees for qualifying purchases under an IRS-compliant Accountable Plan;
or
- 8) provide a taxable clothing allowance through payroll.

The board shall annually approve, through the budget process or administrative schedule, any maximum clothing allowance available to eligible employees. Individual departments may establish lower limits based upon operational need and available funding.

- 9) All clothing purchases and allowances shall be paid from approved district funds and shall comply with district purchasing policies.
- 10) Student fees shall never be used to purchase employee uniforms or provide clothing allowances.
- 11) Donations, fundraising proceeds, rebates, or vendor contributions intended for employee uniforms become district property and shall be administered in accordance with district financial policies. Employees may not receive clothing or allowances directly from vendors or donors.
- 12) Employees receiving district-funded uniforms or clothing allowances shall wear the approved attire while performing assigned duties when required by their department.
- 13) Clothing allowances shall be administered in accordance with applicable IRS regulations. Tax treatment shall be determined by the business administrator based upon current federal law.
- 14) Nothing in this policy creates an employee's entitlement to a clothing allowance. The district may modify, suspend, or discontinue any clothing allowance program as operational or budgetary needs require.

Legal References

Approved by the Board of Education: September 17, 2026