Purchase of Clothing and Uniforms Policy
Adopted by President's Cabinet  3/26/2019

Clothing and Uniform expenses are taxable fringe benefits unless an IRS exclusion applies. Non-taxable clothing and uniforms may be provided to employees where it is determined that the providing of such items is in the best interest of the College, demonstrates a business necessity, and should be provided due to the exceptional or unique requirements of the position(s). This exclusion from taxable expenses includes:

- Uniforms worn by police officers, health care professionals, delivery workers, letter carriers, transportation workers; chef’s coats; and student athletic uniforms.
- Protective clothing such as safety glasses, hard-hats, work gloves, steel-toed work boots, and other clothing required by OSHA regulations.
- Uniform/clothing that is rented and/or returned to the college and is maintained in a central area where the clothing is issued to the employee. The clothing must be kept and cleaned on college property and reissued on a regular basis. The employee may not assume personal possession of the clothing.
- Uniforms for grounds, maintenance, custodial, farm and field operations and research and food service that meet the characteristics of “torn or stinky” (Madsen v. Commissioner), “bulky, utilitarian in fashion and unsuitable for personal use” (Jackson v. Commissioner) or “dirty and stained” (Cross v. Commissioner).

Please note that an employment contract requiring certain clothing to be worn does not meet the requirement for job exemption taxable benefit for IRS purposes. Items such as polo shirts, windbreakers, etc. although required by the institution as a uniform would not meet the requirements for job exemption taxable benefit.

Requests for any clothing not included in the exclusions above must be submitted to the Vice President for Business Affairs and could be a taxable fringe that must be reported.

An apparel allowance, or the value of merchandise credit provided to certain employees that allows them to acquire apparel and goods directly from an outside vendor, is a taxable fringe benefit and must be reported. Employees who receive such apparel and goods must submit a Self-Disclosure Statement to Business Affairs annually.

There must be a specific business purpose for all clothing purchases such as a job requirement, safety, etc.

The only means for purchasing clothing is through the submission of a Departmental Request to the Purchasing Department. Under no circumstances should an employee place an order directly with a vendor for clothing or uniforms.

This policy applies to all purchases made with State funds or funds from the EGSC Foundation.
SELF DISCLOSURE – RECEIPT OF GIFTS OR GRATUITIES

I, __________________________________________________________, employed under the title of ________________________________________________________ at East Georgia State College, do hereby affirm that I will be responsible for self-reporting the receipt of any gifts or gratuities that I may receive through any vendor-relationships associated with my college employment. It shall be my sole responsibility to notify the Vice President for Business Affairs no later than November 30 each year, of the description and value of gifts and/or gratuities received for taxable reporting.

This ___________ day of __________________, in the year ________________.

Signature: _____________________________________________________________

Mailing Address: ___________________________________________________________

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