

Uniforms and University Logo Wear Items

Date

7/16

Item

B.23

A. Uniforms

Only those departments and specific employee groups listed below have been approved as departments that require easily identifiable uniforms necessary for purposes of employee safety and campus security.

- Public Safety (Officers)
- Facility Operations and Planning (All Support Positions)
- Special Events and Scheduling Services (Student Workers Only)
- Campus Store (All Positions)
- Distribution Services (All Support Positions)
- Creative and Print Services (Press Operators Only)

All other departmental needs for uniforms will be approved by the Human Resources Department on a case-by- case basis requiring the necessary documentation and approval in advance of purchase.

Arrangements for obtaining uniforms upon hire or periodic replacement of uniforms are made by the responsible departments. Approved uniforms or other items that the university requires employees to wear are considered to be non-taxable regardless of the total value. **Uniform items remain university property and at the time of termination, all uniforms must be returned to the issuing department.**

B. Business Required Logo Wear Items

The University may at times purchase logo wear items for use by an individual employee when the primary purpose is to serve a bona fide business need rather than primarily to benefit an employee. Logo wear items are allowable under this policy if all the following criteria apply:

- The items are reasonable and generally recognized as necessary for conducting various business programs and activities of the university.
- Items are to be documented in a way that clearly substantiates such reasonableness and necessity and are approved in advance of the purchase by the financial manager.
- Required documentation must be approved and will remain on file in the accounts payable office. The determination that an item qualifies as an allowable business purchase, does not automatically relinquish the individual recipient's tax liability. If an individual receives logo wear items totaling more than \$50.00 in the calendar year, the University will consider the value of the logo wear as income and the full value amount will be reported appropriately on the individual's W2 form. For purposes of this policy, the calendar year will include items purchased from December 1 through November 30.
- Items are purchased in accordance with the approved University purchasing process and applicable state and federal laws and regulations.

C. Approved Purchasing Process

- Only pre-approved vendors will be used.
- Only pre-approved items will be considered as potentially tax exempt.
- All documentation must be completed and approved by the financial manager.
- Documentation must include the employee name, social security number, and specific item identification for which the purchase is being made. No exceptions will be made for the general purchase of logo wear.
- Purchased items must contain the name of the department
- Vendors will be instructed to accept only those orders that have the accompanying approval notice.
- All departmental purchases that fall under this policy are to be expensed to the departmental cost center established for this type of purchase.
- Purchases which subject the recipient to tax liability will be forwarded on a quarterly basis to the Human Resources Department to be included in the recipient's W2 statements.

Additional information regarding the Uniform and University Logo Wear Items purchase policy is available in the Human Resources Department.