



## AP 6331 Clothing and Uniforms Provided by the College

**References: ORS 279A, 279B, and 279, IRC 162; Reg. 1.62-2(c)(1)  
Community College Rules of Procurement**

**Purpose:** The intent of this administrative procedure is to keep the College in compliance with Internal Revenue Code as it relates to uniforms and/or clothing provided to employees. This policy defines the clothing process for the College, thus creating a College-wide standard.

All college departments are required to follow applicable Internal Revenue Service rules that pertain to employer-provided clothing as a taxable benefit to employees (IRC 162; Reg. 1.62-2(c)(1)). This applies to clothing that is purchased for a college employee and paid for or reimbursed with college or college-related funds. All clothing purchases must have written approval from the dean and/or vice president of the department prior to ordering.

Clothing provided to a college employee is considered:

**Non-Taxable:** College-purchased clothing that meet all of the following conditions:

- specifically required as a condition of employment; and
- is not worn or adaptable to general usage as ordinary clothing; and
- is owned by the College (employees must return clothing to the College for replacement and when employment is terminated for any reason).

**Taxable Employee Benefit:** Clothing that is purchased by the College and is intended to be worn by employees outside of normal business. The value of the clothing will be added to the employee's taxable wages. This clothing is the employee's property.

**De Minimis Benefit:** College-purchased clothing that meets the following condition: the quantity of clothing purchased is less than five (5) pieces per academic year.

To the extent feasible the following limits to clothing purchases should be followed:

**Events:** one (1) item of clothing (not to exceed \$50) per employee working and/or attending an event where identification is advantageous. For example: (1) if employee is working at a graduation or a recruitment event; (2) if employee is attending a statewide or national meeting or training; or (3) if employee is attending new student welcome days or directing students during the first week of term.



**Uniforms:** Each employee who is required to wear a uniform will be supplied with at least one (1) full uniform at the start of employment. Additional items shall be provided based on percentage of time worked and position. Full-time employee shall have five (5) shirts (not to exceed \$50 per item), one (1) hat (not to exceed \$20 per item) and one (1) jacket (not to exceed \$100 per item). Part-time employee shall have three (3) shirts (not to exceed \$50 per item), one (1) hat (not to exceed \$20 per item), and one (1) jacket (not to exceed \$100 per item). When clothing is replaced, old or outdated items must be returned to the College for proper disposal.

**Rescinds Procedure Number: AP-022**

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