

## WORK CLOTHES AND UNIFORM ALLOWANCES

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**Effective Date:** January, 2007  
**Section:** 804

In order to ensure the professional appearance and safety of Township Employees, certain Employees may be assigned work clothes, uniforms, or uniform allowances. Pursuant to the Internal Revenue Service Code, Township-provided work clothes, uniforms or uniform allowances are considered fringe benefits and as such are taxable to the employee.

Excluded are clothing or uniforms that are specifically required as a condition of employment and are not worn or adaptable to general usage as ordinary clothing. This exclusion is defined by the IRS as equipment or clothing that helps the employee to perform his/her job in a safer environment, e.g., steel toed shoes, hardhat, bright yellow safety shirts. Also excluded may be uniform shirts/jackets with permanent patches, medals, insignias of significant notice that they would prevent the article from being used as ordinary clothing. Tee shirts with the Township logo are considered taxable as are uniform shorts and pants. If the clothing qualifies as excludable, then the cleaning is also excludable.

A record will be kept for each employee of all clothing/equipment provided/purchased that qualifies as a taxable fringe benefit and will be reported on the employee's W-2.

Taxes will be deducted at the time of payment for those employees receiving a Uniform Allowance in cash.

### **(Specific to Springfield Township Service Department) UNIFORMS**

The Employer shall issue all Service Department employees eleven (11) pair of pants, eleven (11) short sleeved shirts, and eleven (11) long sleeved shirts. The Employer shall provide for cleaning of uniforms. Employees are required to turn in uniforms for cleaning, repairs, or replacement as determined by the Service Director.