

**Provo City School District**  
**Policy Series 6000 Finances and Operations**

**6230 P1**

### **Clothing Allowance Procedure**

In accordance with the Provo City School District Clothing Allowance Policy, schools or departments may choose to provide clothing, uniforms, or a clothing / uniform allowance. The decision to provide uniforms or a clothing allowance is at the sole discretion of the district.

Some items utilized to determine the decision to provide a uniform or clothing program are:

- The necessity for the general public to identify particular employees
- The necessity for the employee to do all functions of their job
- The health and safety of employees

Clothing or a clothing allowance is generally made available to certain departments or programs; however, some employees in a given department or program may be excluded depending on their specific assignment.

Each department or school that provides or pays for a uniform or clothing for employees may choose to:

- Grant a yearly clothing allowance for purchase, wear or maintenance of the uniform or clothing (paid through payroll-considered taxable); or
- Provide funds to reimburse the employee for the purchase, wear or maintenance of the uniform or clothing under a method that meets the rules of an IRS Accountable Plan (considered non-taxable); or
- Buy clothing for the employee and issue it as a uniform or clothing (considered non-taxable).
- The department budget of the authorizing supervisor will be charged all clothing allowance or uniform expenses.

Fund raising and donated funds for allowances, uniforms, and clothing are considered as being provided by the District or school and are subject to District Policy and IRS guidelines.

The clothing provided, clothing allowance, and uniform allowance combined may not exceed \$190.00 for each qualifying employee per year.

If an employee leaves Provo City School District employment for any reason after receiving the uniform allowance allocation, clothing, or a uniform the employee may be docked a prorated annual amount. Anyone who leaves prior to completing 40 working days shall have the full allowance recaptured. Any recapture of uniform allowance shall be taken from the employees' final check. Employees leaving the District are requested to remove all District / school identifying insignias prior to disposal of district clothing and / or uniforms.

An employee must work at least 40 working days in order to be eligible for the uniform allowance. Employees receiving an allowance are required to wear an approved uniform while performing normal work assignments.

Employees may not receive clothing, uniforms or an allowance directly from fundraisers, vendors (including rebates) or donations. All such donations must be given to the school or District for proper IRS, policy and recording purposes.

Students are in no way to pay higher fees or to fundraise for employee clothing, uniforms, or allowances.

Adopted: August 13, 2013