

## CCS Administrative Procedure

### 2.30.05-S Employee Uniforms and Work Clothes

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#### Implementing Board Policy [2.30.05](#)

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#### 1.0 Purpose

Community Colleges of Spokane may require certain employees to wear a uniform. This procedure defines a uniform, designates the employees who are required to wear a uniform, and describes the process to provide the uniform. Also incorporated are guidelines for employee work clothes. These guidelines are established to ensure consistent application at CCS.

#### 2.0 Limitations and Requirements

- 2.1 Employers are not required to furnish or compensate employees for clothing that it requires an employee to wear during working hours unless the required clothing is a uniform.
- 2.2 RCW 49.12.450 defines a uniform as:
  - 2.2.1 Apparel of a distinctive style and quality that, when worn outside of the workplace, clearly identifies the person as an employee;
  - 2.2.2 Apparel specifically marked with the employer's logo;
  - 2.2.3 Unique apparel representing an historical time period or ethnic tradition; or
  - 2.2.4 Formal attire.
- 2.3 When an employer provides uniforms or pays uniform allowances, Federal tax laws ([IRS Publication 5138](#)), rulings and regulations stipulate and court decisions uphold that, in order to be considered non-taxable to the employee, the following conditions must be met:
  - 2.3.1 The uniforms must be required by the employer;
  - 2.3.2 The uniforms cannot be adaptable for general use.
    - 2.3.2.1 The cost of uniforms that are determined to be adaptable for general use will be considered taxable wages to the employee.
  - 2.3.3 Upon determining the uniform is taxable because of it being adaptable for general use, the department will provide payroll the name, employee ID number, and dollar value amount of the uniform.
- 2.4 General purpose college or CCS logo wear (i.e., clothing sold in the college bookstores or special-order logo clothing) may qualify as a uniform. However, such clothing, if provided by CCS will be taxable to the employee as an employer provided benefit because such clothing is adaptable for general use. The employing department is responsible for abiding by IRS Federal Tax Laws in reporting this as a taxable fringe benefit to Payroll for employee taxation as a taxable fringe benefit.
- 2.5 When a department requires an employee to wear a uniform, the employing department is responsible for the cost of the uniform.
- 2.6 Uniforms and work clothes may be purchase by either using the P-card or through the PR/PO process.

**3.0 Uniforms**

- 3.1 Uniforms consist of specific articles of clothing and are purchased from a vendor that has been selected through normal purchasing procedures.
- 3.2 Wearing a college uniform is prohibited except during working hours or when commuting to or from work.
- 3.3 Employees will be provided the minimum number of uniforms necessary to ensure a clean uniform for each workday of the week.
- 3.4 The employee is responsible for the care and cleaning of the uniform. Uniforms must be kept clean and in good condition at all times.

**4.0 Employees Required to Wear a Uniform**

- 4.1 Campus Security. Campus Security personnel are required to wear a uniform while on-the-job to ensure that such personnel are readily identifiable to students, staff and the public.
  - 4.1.1 The chief student services officer determines the components of the uniform.
  - 4.1.2 The uniform must not be adaptable to be worn as ordinary clothing. At a minimum, the clothing will have a CCS Campus Security designation either by an embroidered logo or a sewn-on patch.
  - 4.1.3 The cost of uniforms that are determined to be adaptable for general use will be considered taxable wages to the employee.
- 4.2 Coaches. CCS head and assistant coaches are expected to wear distinguishing team apparel on game days and on recruiting visits. CCS provides team uniforms and apparel to its coaches. The assignment and purchase of team apparel helps brand CCS athletic teams; however, the clothing does not qualify as taxable compensation because the apparel is adaptable for general use. Monetary compensation is provided to CCS coaches and assistants in accordance with the faculty Master Contract, Article 19. The monetary value of apparel provided to coaches is included in the total stipend paid annually to CCS coaches. As such, the value of the apparel is included in the taxable stipend and no additional taxable wages will be reported for the monetary value of team apparel.
- 4.3 Uniforms are eligible for replacement after two years of use or if damaged beyond repair during the course of business.

**5.0 Work Clothes (other than uniforms)**

- 5.1 A department may require employees to wear clothing of a common color that conforms to a general dress code or style. The department is not required to furnish or compensate an employee for common work clothing. "Common color" is limited to the following colors or light or dark variations of such colors:
  - 5.1.1 Tops: white, tan, or blue
  - 5.1.2 Bottoms: Tan, black, blue or gray
- 5.2 If a department changes the color or colors of clothing required to be worn by any of its employees during a two-year period of time, the department must furnish or compensate the employees affected by the change for the clothing.
  - 5.2.1 The two-year period is calculated from the first date the directive goes into effect.
  - 5.2.2 The department may change the clothing color requirements at the end of any two-year period. Employees will be notified in advance of this change and will be provided a reasonable time frame to conform to the new clothing standards.

**6.0 Related Information**

- 6.1 [RCW 49.12.450](#) – Compensation for required employee work apparel
- 6.2 [IRS Publication 17](#) – Your Federal Income Tax, Work Clothes & Uniforms (Part 5, Chapter 28, Page 201)
- 6.3 [Classified Staff State Master Contract](#), Article 21 – Uniforms, Tools & Equipment
- 6.4 [Faculty Master Contract](#), Article 19, Section 6 – Coaching Stipends
- 6.5 [CCS Administrative Procedure 5.30.05-G](#) Purchase Cards
- 6.6 [CCS Administrative Procedure 5.30.05-F](#) Purchasing Goods, Equipment, Supplies and Routine Services
- 6.7 [IRS Publication 15-B Employer's Tax Guide to Fringe Benefits](#)
- 6.8 [IRS Quick Reference Guide for Public Employers Office of Federal, State, and Local Governments](#) (Publication 5138)
- 6.9 [IRS Public Employer's Toolkit](#)

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