

## Clothing Exempt from Taxation

The following chart is provided to help departments determine if clothing purchased for university employees is considered taxable income.

| Exclusion  | Description   | Examples   |
|--|---|--|
| <i>De Minimis</i> : Dollar Amount  | All clothing of low value for one employee in a calendar year is excluded as a <i>de minimis</i> fringe benefit.  | T-shirts provided on an annual or bi-annual basis to student employees for special events (e.g., summer camps, orientation, etc.)  |
| <i>De Minimis</i> : Administratively Impractical                           | Any clothing of low value that accounting for it is unreasonable or administratively impracticable and that is purchased infrequently is a <i>de minimis</i> fringe benefit.  | Low-value clothing bearing the university's name, which must be worn by the employee, such as facilities services (maintenance) uniforms. These uniforms typically have a matching shirt and pant. Jeans are not considered part of a uniform. |
| Working Condition Fringe for Safety Purposes                               | All clothing that is required to be worn for the employee's safety and protection while on the job is excluded.   | Safety glasses, hard-hats, work gloves, steel-toed work boots, and other clothing required by OSHA regulations   |
| Working Condition Fringe for Clothing not adaptable for non-work use       | All clothing that is required to be worn as a condition of employment <b>and</b> is considered unsuitable for ordinary wear is excluded.  | Uniforms worn by police officers, health care professionals, delivery workers, letter carriers and certain athletic uniforms.  |
| Working Condition Fringe for Clothing rented or returned after use at work | Any clothing that is rented and/or returned to the university and is maintained in a central area where the clothing is issued to the employee is excluded. The clothing must be kept and cleaned on university property and reissued to employees on a regular basis. The employee may not assume personal possession of the clothing. | Rented uniforms worn by employees in physical facilities services. Certain athletic uniforms and clothing worn by employees.   |