

## CITY OF WACO

### A. PURPOSE

To provide a policy for work and uniform clothing issued to City employees.

### B. PROCEDURES

1. A uniform/clothing standard will be established for each department at least at the division level, if not department wide.
2. The City will provide work and uniform clothing to employees who are required to wear specialized clothing on the job or as stipulated in collective bargaining or meet & confer agreements.
3. Work and uniform clothing must be worn while conducting official City business and may be worn while commuting to and from work.
4. Work and uniform clothing shall be worn in a manner that does not reflect negatively on the City.
5. Work and uniform clothing will not be considered a taxable benefit to the employee if it meets all of the following conditions:
  - a. **Bears a conspicuous City of Waco logo, and**
  - b. **Is required for the job, and**
  - c. **Is not suitable for normal street wear.**
6. Uniforms provided to Civil Service public safety employees are not considered a taxable benefit.
7. Clothing purchased for employees in any of the following categories, except if worn by Civil Service public safety employees, is considered a personal fringe benefit according to IRS regulations and is therefore taxable to each employee and will be appropriately taxed on the employee's paycheck:
  - a. Polo shirts
  - b. T-Shirts
  - c. Button-down shirts
  - d. Blue Jeans
  - e. Carpenter jeans
  - f. Winter jackets
  - g. Shorts
  - h. Overalls
8. For full-time employees, clothing purchased that is considered a taxable benefit will be taxed based on the dollar amount of clothing furnished to the employee for

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**WORK AND UNIFORM CLOTHING POLICY**

Policies and Procedures

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the remainder of the pay periods in that calendar year. For part time employees, a taxable benefit will be taxed in the following pay period in which the clothing is received.

9. All work and uniform clothing purchases require a purchase order.
10. When purchasing clothing or uniforms for non Civil Service public safety employees, departments will be required to complete and send to Finance an Employee/Clothing Authorization form, signed by the employee, for review and appropriate taxation.

**C. ADMINISTRATION**

Each Department Director shall be responsible for monitoring their department's use of work and uniform clothing and carrying out disciplinary action for violations of policy.



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Larry D. Groth, P.E., City Manager  
October 31, 2007