

**Duplin County Uniform/work Cloths Policy**  
**Provided by Employer or through Allowance**  
**Taxable or Non-taxable**

Per IRS guidelines, uniforms or clothing, provided by the employer or provided through an allowance to the employee, **are excludable from taxable wages** of the employee if they are:

1. Specifically required as a condition of employment and are;
2. Not worn or adaptable for general use as ordinary clothing.

For a uniform or clothing **allowance** meeting these requirements to be excludable from the taxable wages of the employee, the accountable plan rules must be met by the employee.

To meet the accountable plan rules, the employee must submit the original uniform/clothing purchase receipt for reimbursement, which identifies the uniform/clothing purchased as approved by their respective department head. Uniform/clothing allowances will not be reimbursed to the employee without proper documentation of purchase of approved uniform/clothing.

If a uniform or clothing **allowance** qualifies to be excludable from taxable wages, then the cleaning costs are also excludable from taxable wages.

Uniforms or clothing, provided by the employer or provided through an **allowance** to the employee, **are includable in taxable wages** of an employee if they do not qualify for the exclusions above.

**Allowances** that are includable in the taxable wages of an employee will be reimbursed/paid through payroll as miscellaneous pay.

Examples:

Uniforms or clothing bearing the county name, the department name, imprints, applied badges, etc; that are required to be worn while at work and would not be worn or adaptable for use as ordinary clothing are considered uniforms or clothing that is excludable from the taxable income of the employee. Example: Sworn Law Enforcement Officer uniform, Maintenance/Housekeeping uniform, Nurse uniform

Clothing that is adaptable to every day use and would be considered adaptable for use as ordinary clothing is not excludable from the taxable income of the employee. Example: Detective's ordinary clothing - example – suit, cloths an individual not working for law enforcement would be expected to wear to work, work cloths that any citizen would be expected to wear, Undercover Police Officer clothing