

EMPLOYER PROVIDED CLOTHING FORM

According to **IRS Publication 963**, except for clothing that must be worn as a condition of employment not suitable for everyday wear, the value of clothing provided to an employee must be included in the employee's taxable income. Exceptions include:

- work clothes for health care workers, law enforcement officers, and letter carriers; and
- safety shoes or boots, safety glasses, hard hats and work gloves provided and maintained by the employer if the employer requires the items for work and the items are not suitable for everyday use.

NOTE: Required work clothes that are suitable for everyday wear are taxable regardless of whether the employee actually chooses to use the clothes for everyday wear.

Before any request to purchase clothing for employees can be processed the following information must be obtained for payroll reporting.

NOTE TO EMPLOYEES: By signing below you are acknowledging that you have been informed of and understand that the aggregate value of any employer-provided clothing in excess of \$75 **and** provided more than two times per calendar year will be subject to IRS rules and will be included in your taxable income.

Department:								
Name of Dept. Contact:								
Phone Number:								
Email:								
Employee Name	Employee Signature	Emp ID No. (Obtain from 1USG)	Bi-weekly or Monthly?	Did you receive clothing from a vendor during the calendar year?	Item Description	Cost per Item	Item Quantity	Total Cost

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