

202-12 WORK CLOTHING PROCEDURE

1. PURPOSE

To establish procedures for the purchase of work clothing, in compliance with the current Internal Revenue Code, as related to the proper reporting of clothing and/or uniforms provided to employees.

2. PROCEDURE

1. The purchase of work clothes or the cleaning, alteration, or repair of personal clothing is prohibited, except when:
 - a. The expenses are necessary for the performance of the job and required by the College, e.g., security uniforms, facilities service personnel.
 - b. The expense fulfills a business need due to the high visibility of a position, e.g., recruiters, admissions and HS2CCC, limited to one logo work shirt per year with a de minimis value of \$25 or less.
 - c. The expense fulfills a business need (shirts for identification of college event staff), limited to one logo work shirt per year with a de minimis value of \$25 or less.
2. Although the IRS does not specifically define de minimis, the college will define de minimis as \$25 or less. This means that if the value of all articles of clothing purchased by an employee in a year can reasonably be determined to be valued at \$25 or less, they will be non-taxable as de minimis fringe benefits.
3. Items purchased that exceed \$25 in value will either be reimbursed to the College or will be added to the employee's W-2 income.

Exceptions may be approved by the Provost or Executive Vice President on a case by case basis.

3. BACKGROUND

1. References: Internal Revenue Code
2. Revision history: 07/24/2019 (new)
3. Legal review: none
4. Sponsor: Purchasing and Auxiliary Services

Adopted by Executive Leadership Council: 07/24/2019

COCONINO COMMUNITY COLLEGE