

Addendum #5

Effective February 26, 2019, the Vigo County Commissioners made the following addendum to the Vigo County Personnel Policies Handbook dated September 12, 2017:

Under the Salary Administration Section, new policy 3.19 **Clothing Policy**

Vigo County recognizes that each employee's work clothing needs vary depending on the employee's regular assigned tasks and work conditions. The following are general County objectives:

- **Safety**: Items which protect the employee, while on the job.
- **Consistency**: Items which identify County employees as part of a team and provide for a consistent image of the organization. Apparel may be used to link work crews together, facilitate ease of identification by the public through the use of common logos, color schemes, etc.
- **Identification**: Items which enhance customer service and provide information to the public regarding roles within the offices and departments.
- **Public Relations**: Items which market the County and its employees at special events, conferences and meetings, which enhance the image of the County.

Vigo County shall follow the guidelines set by the IRS for a public employer. These guidelines are as follows:

The value of work clothing is not taxable to the employee if (1) the employee must wear the clothing as a condition of employment; and (2) the clothes are not suitable for everyday wear.

Within the IRS guidelines, if clothing provided does not qualify as a deductible expense, then the cost of the clothing, or reimbursement for the clothing, must be treated as a taxable fringe benefit and is subject to income, social security, and Medicare taxes.

These guidelines state that it is not enough that the employee wear distinctive clothing; nor is it enough that you don't, in fact, wear your work clothes away from work. The clothing must not be suitable for taking the place of your regular clothing.