

The following chart is provided to help departments determine if clothing purchased for university employees is considered taxable income.

Exclusions	Descriptions	Examples
<i>De Minimis</i> : Dollar Amount	All clothing of low value for one employee in a calendar year is excluded as a <i>de minimis</i> fringe benefit.	T-shirts provided on an annual or bi-annual basis to student employees for special events (e.g., summer camps, orientation, etc.)
<i>De Minimis</i> : Administratively Impractical	Any clothing of low value that accounting for it is unreasonable or administratively impracticable and that is purchased infrequently is a <i>de minimis</i> fringe benefit.	Low-value clothing bearing the university's name, which must be worn by the employee, such as facilities services (maintenance) uniforms. These uniforms typically have a matching shirt and pant. Jeans are not considered part of a uniform.
Working Condition Fringe for Safety Purposes	All clothing that is required to be worn for the employee's safety and protection while on the job is excluded.	Safety glasses, hard-hats, work gloves, steel-toed work boots, and other clothing required by OSHA regulations
Working Condition Fringe for Clothing not adaptable for non- work use	All clothing that is required to be worn as a condition of employment and is considered unsuitable for ordinary wear is excluded.	Uniforms worn by police officers, health care professionals, delivery workers, letter carriers and certain athletic uniforms.
Working Condition Fringe for Clothing rented or returned after use at work	Any clothing that is rented and/or returned to the university and is maintained in a central area where the clothing is issued to the employee is excluded. The clothing must be kept and cleaned on university property and reissued to employees on a regular basis. The employee may not assume personal possession of the clothing.	Rented uniforms worn by employees in physical facilities services. Certain athletic uniforms and clothing worn by employees.