

# ***Uniform (Work Clothes) Procedure***

#### **7.04 Employee Responsibility:**

1. Employees who are issued uniforms (work clothes) must wear them throughout the work day. The uniform is to be worn only during New Mexico Tech's work day or during travel to and from work. This does not prohibit short stops at grocery stores, convenience stores, cleaners, automotive repair shops, and similar businesses while enroute to and from work while in uniform. When on duty Saturday and Sunday, employees must report to work in uniform.
2. Employees who leave New Mexico Tech must turn in all items of clothing to the place designated by the appropriate department supervisor. The department supervisor will then approve the employee's Property Clearance Form.
3. The employee will be required to pay the purchase price for any item not turned in and for any item determined by the appropriate supervisor to be unserviceable due to neglect, carelessness, intentional destruction, or other misuse of clothing.
4. The employee's supervisor will determine appropriate damage charges on the Property Clearance Form. This form will then be routed from Human Resources to Payroll for final payroll deduction from the employee's last payroll check.

#### **7.05 Safety Equipment:**

1. The safety equipment is a requirement of OSHA, and is needed in order for the employee to perform their job in a safer environment; it can then be excludable from taxation. In order for the safety equipment to be excludable, it must meet the accountable plan rules. (*IRC, §162; Reg. --4.er enA429.60 Tc 0 -1.13.32table*)

**7.07 Human Resources:**

When a new employee is hired at New Mexico Tech, and that employee is required to wear a uniform (work clothes) Human Resources will have the new employee fill out an Employee Payroll Request (taxable) form. The employee will sign and date the form indicating their knowledge of the procedure.

If the uniform (work clothes) is taxable the Human Resources office will send the form to Payroll for entering into the Payroll database system. Payroll will then forward the form to the Federal Compliance office for record keeping indicating with a Payroll stamp date on th