



Tulsa Police Department

This policy statement and the procedures thereunder are intended for Police Department use only. The policies, procedures, and regulations are for internal Police Department administrative purposes and are not intended to create any higher legal standard of care or liability in an evidentiary sense than is created by law. Violations of internal Police Department policies, procedures, regulations, or rules form the basis for disciplinary action by the Police Department. Violations of law form the basis for civil and/or criminal sanctions to be determined in a proper judicial setting, not through the administrative procedures of the Police Department.

Policy # 201B

Effective Date 03/27/2013

Policy Name Uniform and Equipment Allowance

Approved Date 03/26/2013

Approved by *Wendell Franklin, Chief of Police*

Previous Date 10/14/2008

PURPOSE OF CHANGE:

To update policy format.

POLICY:

Pursuant to IRS regulations, an officer's annual clothing allowance is taxable income. However, the tax code allows for uniform allowance monies expended within the calendar year for actual uniform purchase, cleaning, and maintenance (alteration or repair) to be exempted from income tax requirements.

This covers uniforms only and does not apply to civilian clothing (sport coats, slacks, etc.) worn by detectives or plain-clothes officers. These personnel should refer to the *Uniform Specifications Manual* for certain exceptions.

SUMMARY: Procedures for reporting annual clothing allowance expenditures.

APPLIES TO: All sworn personnel

DEFINITIONS:

UNIFORMS – officers can deduct the cost and upkeep of uniforms only if they are: 1) required as a condition of employment; 2) not adaptable to general use as ordinary clothing; and 3) not worn for general use. It is not enough that the officer wears distinctive clothing; it must be specifically required by the employer, see the *Uniform Specifications Manual*. Generally, clothing with a readily distinguishable logo or employer's name is not considered suitable for general wear; everyday items such as socks, underwear, watches, and haircuts are considered suitable for general wear and are not allowed under IRS code. Only equipment that is considered part of the uniform can be deducted from this allowance. Other equipment, such as cell phones, cameras, patrol car supplies, books, etc. are not eligible and therefore non-deductible.

PROCEDURES:

1. Officers who intend to reduce their taxable income by the amount spent on police related equipment, uniforms, and qualified work clothing purchases, cleaning, alterations, and/or repairs, must report the expenditure to the Payroll Section of the City Finance Department.
2. Submit receipts only until the authorized clothing allowance is spent. As the amount accumulates, it will be listed on officers' paycheck stubs.
3. Officers who fail to expend and/or verify proper uniform allowance expenditures will have the taxable balance included as gross income reported on form W-2.
4. Receipts will be handled as follows:
 - a. Receipts may be submitted individually or in groups. A receipt must include the officer's name and City of

Tulsa employee ID. If the receipts are submitted in groups, the officer's name, City of Tulsa employee ID, and the total amount of all receipts will be noted on the top receipt. Include sales tax.

- b. If a receipt includes non-qualified items, circle the items that qualify and write the total amount of all qualified items at the bottom of the receipt.
 - c. If the receipts are submitted in groups, paper clip them together. Do not staple. Remove all staples from individual receipts.
 - d. Cleaning receipts must indicate that a uniform was cleaned. If not, write on the receipt that it was a uniform and initial it.
 - e. If a store receipt is available, do not include the credit card receipt. If only a credit card receipt is available, it will be accepted only if it lists the items individually (e.g., not MISC).
 - f. Submit only original receipts. Photocopies will not be accepted. Officers should keep copies of their receipts.
 - g. If the writing on a receipt is light, go over it with black ink and initial it.
5. Submit receipts directly to the Payroll Section of the City Finance Department. Receipts may be submitted anytime throughout the year. It is best to turn in the receipts as soon as possible after the purchase is made. They must, however, be turned in early enough to ensure arrival at the Payroll Section no later than December 1 of each year.
 6. Receipts not received by December 1 will not be included in that year's W-2 computation. Those items cannot be included in the next year's computation. However, an officer may choose to include these late items on their personal tax return if they qualify for deduction.

REGULATIONS: None

REFERENCES:

Uniform Specifications Manual
Collective Bargaining Agreement, Article 20