



Determination of Taxability Form

University-Provided Clothing and Uniforms to Employees

This form is used to request a tax determination for clothing or uniforms provided to employees. Clothing and Uniforms provided to employees are always deemed taxable, UNLESS a non-taxable determination is obtained. It is not necessary to obtain a tax determination for items taxable per the University-Provided Clothing and Uniforms Policy.

TO BE COMPLETED BY THE DEPARTMENT/UNIT:

Department Contact: Phone Number: Org Number:

Department/Unit: Request Date:

1. Is the clothing or uniform rented or purchased by the university for the employee's use on the job? Rented: Purchased:
Please provide the name of the vendor that supplies the rented clothing or uniform:
Name of Vendor: _____
- a. Is the clothing or uniform required to be returned to the university upon leaving position? Yes: No:
2. Article of clothing or uniform provided/to be provided - describe in detail, include logo detail and attach Communications and Marketing approval, if applicable.
3. Are photos/images attached of all item(s) of the uniform (include logo detail if applicable)? Yes: No:
(Attach photos to email)
4. Is the of clothing or uniform specifically required to be worn as a condition of employment? Yes: No:
If Yes, attach a copy of the job description of the employee(s) requiring uniforms.
5. Is the clothing suitable for everyday wear (e.g. UL logo-ed apparel; polo shirts, khaki pants, etc.) Yes: No:
6. Is the clothing or uniform required to be worn for safety and protection on the job? Yes: No:
If Yes, attach a copy of the job description that requires this type of clothing and the purpose.
7. Is there a written policy regarding off-duty use? Yes: No:
 - a. Is the clothing or uniform required to remain on campus during off-duty hours? Yes: No:
 - b. Is the employee prohibited from wearing the clothing or uniform during off-duty hours? Yes: No:
8. Please provide any additional information to support a nontaxable determination (attach additional pages as needed).

In order to determine whether the clothing or uniform is a Taxable Fringe Benefit, please consult the [Employee Uniform Policy](#). If determined to be a Taxable Fringe Benefit, a listing of the employees and their ULID numbers must be attached as documentation to the payment method (Banner requisition or Chrome River Expense Report) with the cost of the uniform or clothing per employee so the employee can be assessed the taxes due as a fringe benefit.

Determination of Taxability: • () Taxable as a Fringe Benefit • () Not Taxable as a Fringe Benefit

I am certifying that the information provided is accurate and that the determination of taxability is within the criteria of the Uniform Policy.

Approved by Department Head: _____

Approved by Director of Administrative Services & Taxability: _____

Form Instructions:

- a) Enter your first and last name, phone extension, org number, department or unit, and date of your request.
- b) For each question, do not leave any blank.
- c) In this field, please describe the article of clothing or item(s) to be worn by the employee. Be sure to include logo details if applicable. This does not substitute the requirement to seek approval for the use of the logo to Communications and Marketing.
- d) Images of all item(s) being provided will need to be included in the submission. Please be sure to attach clear images to the email along with the form. Images of logos, if applicable, should be included in the submission as well.
- e) Email the form and all attachments to AccountsPayable@louisiana.edu for determination by the Director of Administrative Services & Taxability.
- f) Upon return of the form, please attach to the requisition, receiving report or Chrome River Expense Report.