



Uniforms and Work Clothes

If some employees receive a clothing allowance there are some things you should know

Remember that for a reimbursement of an expenditure to be part of an accountable plan, the expense must first be deductible on the employee's tax return.

These are the conditions under which an employee can deduct an expense for work clothing.

- 1) The clothing must be worn as a condition of employment.
- 2) The clothes are not suitable for everyday wear.

It is not enough that the clothing be distinctive in nature. The clothing must be specifically required by the employer. Nor is it enough that the employee does not, in fact, wear your work clothes away from work. The clothing must not be suitable for taking the place of regular clothing.

Examples of workers who may be able to deduct the cost and upkeep of work clothes are: delivery workers, firefighters, health care workers, law enforcement officers, letter carriers, professional athletes, and transportation workers (air, rail, bus, etc.).

However, work clothing consisting of white cap, white shirt or white jacket, white bib overalls, and standard work shoes, which a painter is required by his union to wear on the job, is not distinctive in character or in the nature of a uniform. Similarly, the costs of buying and maintaining blue work clothes worn by a welder at the request of a foreman are not deductible.

Under these guidelines, clothing worn by plain clothes police officers would not be deductible.

This is true even if the reimbursements are made as a result of a union negotiated contract.

Protective clothing. An employee can deduct the cost of protective clothing required in his/her work, such as safety shoes or boots, safety glasses, hard hats, and work gloves.

Examples of workers who may be required to wear safety items are: carpenters, cement workers, chemical workers, electricians, fishing boat crew members, machinists, oil field workers, pipe fitters, steamfitters, and truck drivers.

