


THE CALIFORNIA STATE UNIVERSITY
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To: CSU Presidents **Supersedes: HR 2001-01**

From: Jackie R. McClain 
Vice Chancellor
Human Resources

Subject: **Uniform Allowance for MPP Public Safety Employees**

Management Personnel Plan (MPP) Public Safety employees (e.g., Police Chiefs, Lieutenants) are responsible for the purchase and maintenance of uniforms required for employment. As such, they are provided with a uniform reimbursement allowance. This policy has been updated to clarify tax-withholding information.

MPP Public Safety employees who wear a uniform earn a uniform allowance of \$57.00 per qualifying month of service, whether the uniform is worn full-time or part-time. This allowance falls under Non-Accountable Plan Procedures, as defined by the Internal Revenue Code. Per Non-Accountable Plan Procedures, employees are not required to supply supporting documentation (e.g., receipts, statements) to be reimbursed for uniform purchases.

The total annual uniform allowance earned by an employee is paid in a lump sum amount in October of each calendar year. Employees who have been employed on the campus for less than one (1) year (up to the October pay period) receive payment/reimbursement on a pro rata basis in October of that respective year.

Uniform allowance payments are taxable and reportable and subject to Medicare withholding (Public Safety employees do not participate in Social Security). These payments are not reported to CalPERS as compensation toward retirement. For campus convenience, current processing instructions for the MPP Uniform Allowance program are provided on Human Resources Salary Program Web site at: <http://www.calstate.edu/HRAdm/SalaryProgram/MPP/index.shtml>.

Questions regarding this memorandum may be directed to Human Resources Administration at (562) 951-4411. This document is available on Human Resources Administration's Web site at: <http://www.calstate.edu/HRAdm/memos.shtml>.

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