



**LAKE COUNTY**  
BOARD OF COUNTY COMMISSIONERS  
*County Procedure*

**Title: UNIFORMS**

Number: ES-2.04.01  
Approved: October 12, 2012  
Cancels: ES-2.04.01 dated  
April 5, 2012  
Originator: Human Resources  
Review: October 12, 2017

**I. PURPOSE AND SCOPE**

Certain employees are required by the County to wear uniforms or other clothing as a condition of their employment. These uniforms or other clothing are provided at County expense. The objective of this procedure is to clarify when the use of such clothing is taxable to the employee.

**II. DEFINITIONS AND REFERENCES**

A. References

1. Internal Revenue Service Publication 17, Your Federal Income Tax
2. Employment Policies Manual, 10/1/11, 2.4 Dress Code

B. Definitions

1. County logo clothing: Any shirt, jacket, cap or other clothing of any style bearing the County's logo.
2. Clothing or uniforms that are not adaptable to general use:
  - a. IRS definition: Clothing or uniforms worn by delivery workers, firefighters, health care workers, law enforcement officers, letter carriers, professional athletes, and transportation workers (e.g., air, rail bus, etc.).
  - b. Selected Lake County employees that fall into this classification include those working in the operational capacities outlined below and any other position designated in writing by the County Manager. Employees

working in these classifications generally are provided with uniforms customized to their trade through a uniform service.

- Animal Services
- Facilities Maintenance
- Fire Rescue (see below)
- Fleet Management
- Parks and Trails
- Road Operations
- Solid Waste Operations
- Survey

3. Items considered adaptable to general use:

The following items are adaptable to general use, but are exceptions for Fire Rescue only:

- T-shirts (long and short sleeve)
- Polo shirts
- Work shirts/Job Shirts (Columbia boat shirts)
- Flex fit cap
- Shorts
- Sweatshirts
- EMT Pants and Shorts
- Station wear work pants
- Velcro belts
- Jackets with County logo

**III. RESPONSIBILITY**

- A. The County Manager is responsible for determining which employees will be required to wear uniforms or County logo clothing.
- B. The Department Director or designee is responsible for notifying the County Finance department which employees have been provided uniforms or County logo clothing, and the value of such clothing. The Clothing Order Form, which may be found in the Forms section of the County's intranet page, must be used to communicate this information.

**IV. PROCEDURES**

- A. For employees who work in a position where the County requires the use of a uniform or clothing that is not adaptable to general use, those uniforms or clothing will be provided to the employee at no cost and will not be taxable to the employee.
- B. An exception is made, however, for certain articles of clothing provided to Fire Rescue employees. Those items are listed in the Definitions Section B(3) of this procedure. The cost of these items will be incurred by the department and taxed to the employee quarterly.
- C. For employees who work in a position where the County requires the use of clothing with the County logo other than a uniform or clothing that is not adaptable to general use, the County will provide the clothing for the employee. The employee will be taxed on the value of the clothing provided. Examples include: field personnel in Building Services, Code Enforcement, selected Information Technology staff, and any other position so designated by the respective Department Director with authorization by the County Manager.
- D. All other employees voluntarily desiring to purchase clothing with a County logo may do so at his/her own expense with prior departmental approval by ordering directly through the appropriate vendor. The employee will be required to pay sales tax on the purchase.
- E. All County employees wearing any County logo clothing should always exercise prudent judgment regarding the manner and location in which they wear said clothing.

**V. RESERVATION OF AUTHORITY**

The authority to issue or revise this Procedure is reserved to the County Manager. The County Manager may authorize exceptions to this procedure when deemed appropriate.



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David C. Heath  
County Manager  
Lake County