

Human Resources Branch Memorandum

SUBJECT: Uniform Allowances – Replacement/Reimbursement and Cleaning/Maintenance	NUMBER: HRB 22-036
	DATE ISSUED: December 7, 2022
DISTRIBUTION: CDFW Represented Employees in Bargaining Units 1, 4, 7, 10, 11, and 12 and Affiliated Excluded Employees	EXPIRES: Until Superseded

Action Required
 Informational Only
 Control Agency Directive

Purpose

The purpose of this memorandum is to inform California Department of Fish and Wildlife (CDFW) employees of new direction provided by the State Controller’s Office (SCO) and the California Department of Human Resources (CalHR), which changes the taxation standards and the reimbursement claims process for uniform allowances.

All managers/supervisors are required to review this entire memorandum and ensure that all uniform/footwear reimbursement claims meet the criteria outlined below before approving them for payment.

Authority

- [Bargaining Unit \(BU\) Memorandum of Understandings \(MOU\)](#)
- [California Code of Regulations section 599.733](#)
- Government Code sections [19850.1](#), [19850.2](#), and [19850.3](#)
- [Internal Revenue Service \(IRS\) Fringe Benefit Guide – Publication 5137](#)
- [Operations \(OPS\) Manual Section 12901](#)
- [SCO Payroll Procedures Manual \(PPM\) section N](#)

Eligibility Requirements

Employees must be required to wear a uniform **as a condition of employment** to be eligible for a uniform allowance, which must be documented in their duty statement. The only exception is safety footwear, which is not required to be documented in a duty statement. Acceptable uniforms/footwear are defined and described in [OPS Manual Section 12901](#).

Several criteria including an employee’s collective bargaining unit identifier (CBID), tenure, and time base determine the uniform allowance an employee is eligible for. Refer to the *Uniform Allowance Criteria by CBID Chart* on page 6 for detailed eligibility criteria and allowance information.

Uniform Allowance Taxation

Previously, SCO maintained State Accounting Plans which identified which uniform allowances were taxable and which were non-taxable. Effective immediately, SCO no longer uses the State

Accounting Plans, and it is up to each manager/supervisor to determine if uniform/footwear items purchased satisfy specific IRS requirements to be non-taxable.

To be non-taxable, the uniform cannot be adaptable to general use or ordinary clothing. Steel-toed boots are an example of a shoe that is worn for protective purposes and would not be considered adaptable to general use. However, a pair of regular boots or athletic shoes are adaptable to general use and is considered a taxable item.

All items that are adaptable to general use or ordinary clothing, are taxable and the required withholdings must be deducted from the reimbursement.

Uniform Allowance Processing Procedure

Effective immediately, all employees (except for BU 7 represented and affiliated excluded employees) must submit uniform/footwear reimbursement claims through the California Automated Travel Expense Reimbursement System (CalATERS). Employees can refer to the links below for information on how to register for and submit an expense claim in CalATERS:

- [CalATERS Global New User Registration Guide](#): how to create a CalATERS account
- [CalATERS Global Travel Advance and Expense Reimbursement Demo Guide](#): how to submit an expense claim in CalATERS for reimbursement
- [CalATERS Detail Accounting Instructions](#): what to submit to the Accounting Services Branch (ASB) for a CalATERS expense claim to be processed

Manager/Supervisor Responsibilities

Prior to approving an employee's uniform/footwear allowance claim, **managers/supervisors must first ensure that the employee is required to wear a uniform as a condition of employment.** If an employee is not required to wear a uniform as a condition of employment, they are not eligible for a uniform allowance.

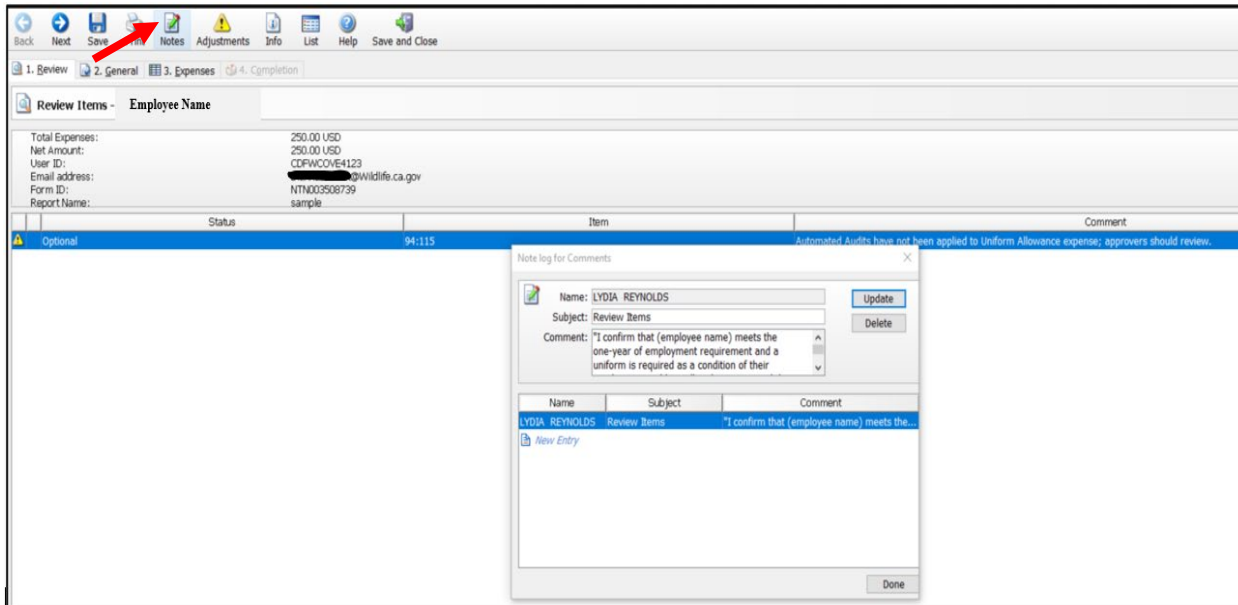
In addition to ensuring the employee is required to wear a uniform as a condition of employment, the manager/supervisor must:

1. Ensure the employee meets the required length of employment, if required (refer to the *Uniform Allowance Criteria* by *CBID Chart* on page 6); and
2. Ensure items purchased are in compliance with [OPS Manual Section 12901](#); and
3. Determine if the items purchased are taxable or non-taxable using the criteria listed in the [Uniform Allowances Taxation](#) section above.

Once the manager/supervisor ensures all criteria has been met, they must use the Notes section in CalATERS to indicate the employee meets the criteria and identify if the items are taxable or non-taxable before approving the claim. Below is an example of the information that must be included in the Notes section before the CalATERS claim will be processed by ASB:

"I confirm that (employee name) meets the one-year of employment requirement and a uniform is required as a condition of their employment. Additionally, I have reviewed the items purchased and confirm that they are in accordance with OPS Manual Section 12901 and are non-taxable items."

To add notes in CalATERS, select the Notes icon on the top of the page and enter the required information in the box that appears as shown below:



Managers/supervisors should also ensure that all receipts are included with the CalATERS claim prior to approving it to avoid processing delays.

For electronic CalATERS claim submissions, scan and email all documents, including the transmittal and summary details page and receipts, as one PDF document to CalATERShelp@Wildlife.ca.gov. List the appropriate Business Unit (CDFW-3600 or WCB-3640), claimant's full name, and claim number in the subject line of the email. For example, "CDFW-3600, John Doe, TEA001234567".

Bargaining Unit 7 Represented and Affiliated Excluded Employees

In accordance with the [BU 7 MOU](#), the Human Resources Branch (HRB) automatically issues annual uniform replacement allowances for BU 7 represented and affiliated excluded employees as outlined below:

1. **Uniform Replacement Allowance:** paid annually in February representing payment for the previous year (February through January pay periods). Full-time employees in eligible classifications (listed on the next page), receive \$950 and less than full-time eligible employees receive \$640. Employees who do not have one (1) full year of eligibility for the uniform replacement allowance as of February 1st of any year will receive a pro-rated allowance.
2. **Maintenance and Cleaning Allowance:** paid annually in December representing payment for the previous year (November through October pay periods). Employees in eligible classifications (listed on the next page), receive \$25 per pay period for the maintenance and cleaning of their uniforms. The allowance is prorated for employees who were not in an eligible classification for the full year.

BU 7 allowances are issued by HRB automatically during the pay periods identified above; no action is required by employees. In accordance with the [IRS Fringe Benefit Guide](#), because no receipts are required for these allowances, the allowances are taxable, and the required withholdings will be deducted.

The chart below identifies all BU 7 represented and affiliated excluded classifications eligible for a uniform replacement allowance:

Uniform Allowance Eligible Classifications	
Classification Code	Civil Service Classification Title
7851	Oil Spill Prevention Specialist
7852	Oil Spill Prevention Supervisor I
7853	Oil Spill Prevention Supervisor II
8005	Lieutenant (Specialist), Fish and Wildlife
8405	Fish and Game Assistant Chief
8407	Senior Warden Pilot, Department of Fish and Game
8410	Warden Pilot, Department of Fish and Wildlife
8412	Fish and Game Captain
8418	Fish and Game Lieutenant (Specialist)
8421	Fish and Wildlife Warden
8486	Fish and Wildlife Warden Cadet
7500	Identified CEAs only – 566-040-7500-001 566-040-7500-002

Taxable Reimbursements Already Made in 2022 – Excluding BU 7 Allowances

All taxable reimbursements already issued this year were done in compliance with SCO’s PPM that identified which allowances were taxable. With SCO’s PPM update removing the identification of taxable allowances, the manager/supervisor must use the [IRS Fringe Benefit Guide](#) to determine if each individual item purchased is taxable or non-taxable.

For employees who have already received a reimbursement that had taxes deducted from it and they believe the items should have been non-taxable based on the criteria in the [IRS Fringe Benefit Guide](#), they may follow the directions below to reverse the payment that was made to them through the SCO payroll system, and submit a claim through CalATERS to receive a non-taxable reimbursement.

How to Request Reversal of an SCO Uniform Reimbursement Payment Made

1. Employee submits an [Ask HR](#) case and must:
 - a. Provide the original Ask HR case number for the reimbursement they are requesting to be reversed; and
 - b. Attach an email from their manager/supervisor confirming that the uniform is a condition of employment and that they have determined the items purchased are non-taxable.
2. Within 30 days of the Ask HR case submission, HRB will submit a request to SCO to establish an accounts receivable (AR) to reverse the payment made to the employee. Typically, it takes 1-3 months for SCO to establish the AR.
3. Once the AR has been established by SCO, HRB will close the Ask HR case with directions that the employee can resubmit their reimbursement claim via CalATERS and will notify ASB that the AR has been established.

Note: ASB will not process any claims prior to HRB confirming that the AR has been established.

Contact

If you have questions or need additional information, refer to the contacts listed below:

- Uniform replacement/reimbursement eligibility – submit inquiries to the Labor Relations Officer, Carlos Mora, at Carlos.Mora@Wildlife.ca.gov
- Uniform replacement/reimbursement expense claims submitted through CalATERS – contact ASB via email at CalATERSHelp@Wildlife.ca.gov
- Uniform allowances for BU 7 represented and affiliated excluded employees or reversal payments for all other employees – submit an inquiry to HRB through the [Ask HR](#) portal

Uniform Allowance Criteria by CBID Chart

To be eligible for a uniform allowance, employees must be required to wear a uniform on a regular, continuing basis as a condition of employment and meet the criteria outlined below. In accordance with [California Code of Regulations section 599.733](#), excluded employees required to wear a uniform on a regular basis will receive the same allowance as their subordinate, represented staff in related classifications.

Allowance Type	Employee CBID	Employee Classification	Employee Tenure	Employee Time Base	Receipt Required	Length of Employment	Annual Amount	Payment Processing Time	Footwear
Uniform Replacement	R01, R04, and R11	All classes	Permanent	All	Yes	One year equivalent	Up to \$450	Within 90 days of submitted claim and receipts	Included
Uniform Replacement	R01, R04, and R11	All classes	Temporary Auth. Appt. (TAU) and Limited-Term (LT)	All	Yes	No length of employment required	Up to \$450	Within 90 days of submitted claim and receipts	Included
Uniform Replacement	M01, S01, S04, and S11	All classes, excluding positions 566-040-7500-001 and 566-040-7500-002; positions are affiliated with bargaining unit 7	All	All	Yes	One year equivalent	Up to \$450	None identified	Included
Uniform Replacement	R07	CDFW Warden (8421) CDFW Warden Cadet (8486) CDFW Lieutenant (Spec) (8005) Oil Spill Prevention (Spec) (7851) CDFW Warden-Pilot (8410)	All	Full-time	No	Pro-rated if less than one year in an eligible classification	\$950	Paid annually in February for prior 12-month period (Feb. 1 – Jan. 31)	Included
Uniform Replacement	R07	Oil Spill Prevention (Spec) (7851)	All	Less than full-time	No	Pro-rated if less than one year in an eligible classification	\$640	Paid annually in February for prior 12-month period (Feb. 1 – Jan. 31)	Included
Uniform Replacement	S07 and M01	S07: All classes M01: 566-040-7500-001 and 566-040-7500-002	All	Full-time	No	Pro-rated if less than one year in an eligible classification	\$950	Paid annually in February for prior 12-month period (Feb. 1 – Jan. 31)	Included
Uniform Replacement	S07	All classes	All	Less than full-time	No	Pro-rated if less than one year in an eligible classification	\$640	Paid annually in February for prior 12-month period (Feb. 1 – Jan. 31)	Included
Uniform Cleaning and Maintenance	R07, S07, and M01	R07 and S07: All classes M01: 566-040-7500-001 and 566-040-7500-002	All	All	No	Pro-rated if less than one year in an eligible classification	\$300	Paid annually in December for prior 12-month period (Nov. 1 – Oct. 31)	N/A
Uniform Replacement	R10	All classes	Permanent	Full-time	Yes	One year	Up to \$670	None identified	Excluded
Uniform Replacement	R10	All classes	Permanent	Part-time	Yes	One year equivalent	Up to \$335	None identified	Excluded
Uniform Replacement	S10 and M10	All classes	Permanent	Full-time	Yes	One year	Up to \$670	None identified	Excluded
Uniform Replacement	S10 and M10	All classes	Permanent	Part-time	Yes	One year equivalent	Up to \$335	None identified	Excluded
Footwear Reimbursement	R10, S10, and M10	All classes	All	All	Yes	No length of employment required	Up to \$275 every two years	None identified	Only covers specific safety or protective footwear Excluded
Uniform Replacement	R12	All classes, excluding Senior/Maintenance Aide (Seasonal) classes (Class codes 0987/0996)*	All	All	Yes	No length of employment required	Actual cost based on receipts	None identified	Excluded
Uniform Replacement	S12	All classes	All	All	Yes	No length of employment required	Actual cost based on receipts	None identified	Excluded

*At this time, Senior/Maintenance Aides (Seasonal) are not required to wear a uniform. If wearing a uniform becomes a requirement of any employee in one of these classifications, the manager/supervisor must submit an inquiry through the [Ask HR](#) portal for further information and processing directions.