



CHAPTER: 06 HUMAN RESOURCES POLICIES SECTION: 11 MISCELLANEOUS SUBJECT: 05 EMPLOYEE IDENTIFICATION CARDS AND UNIFORMS/SPECIAL CLOTHING	POLICY #: 06.11.05
	DEPARTMENT: HUMAN RESOURCES
	EFFECTIVE DATE: January 1, 2010
	CITY MANAGER: Michael S. Levinson
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PURPOSE

The City of Coral Springs issues all employees a City photographic Identification Card acknowledging the depicted individual as an employee. In addition, designated employees are required to wear uniforms and/or special clothing that are issued as a condition of work.

SCOPE

All employees shall comply with and extend full support to established rules and regulations, to the extent that they do not conflict with collective bargaining agreements.

PROCEDURE

A. Employee Identification Cards

1. The purpose of the identification card is to give preliminary verification that the person depicted in the card is an employee of the City. Employees are required to wear the Identification Card prominently while on the job or on any City property. Failure to prominently wear the identification card may result in disciplinary action pursuant to City Policy 06.09.01 Disciplinary Actions.
2. Employees who lose their cards will be charged either a \$5.00 or \$10 replacement fee depending upon the type of identification card. Lost identification cards that are read by a card-reader to gain facility access are \$10; non-reader type are \$5. To obtain a replacement card, employees must go to the Internal Investigations office located at the Public Safety Headquarters building.
3. Identification cards expire upon separation of employment. Upon termination of employment, Identification Cards must be returned to the City along with other City property. Employees failing to return Identification Cards will be charged a \$5.00 fee.

4. Employees with ID cards requiring an update due to a legal name change; must obtain a replacement card through the Internal Investigations office located at the Public Safety Headquarters building. There is no fee for this type of replacement card.

B. Uniforms and/or Special Clothing

1. The City has designated positions that require the employee to wear uniforms and/or special clothing issued by the City. Each department that requires uniforms and/or special clothing shall submit to the Department of Financial Services a uniforms and/or special clothing form by position. The form shall include any restrictions, such as uniforms to be worn only during the hours of work, and whether the employee will be provided time to change into/out-of uniform at the work site, etc. Required clothing on the form shall not be suitable for ordinary wear and as such is considered to be tax exempt as a working fringe benefit.
2. Clothing is tax exempt when it is required by the City as a condition of employment and when it is not suitable for ordinary wear. Protective clothing such as safety shoes, hard hats, work gloves, etc. are considered tax-exempt. A list of approved clothing from each department that is considered tax-exempt shall be kept on file in the Human Resources Department.
3. The uniforms and/or special clothing form shall be reviewed and approved by the Director of Financial Services to determine the tax-exempt status. Departments with public safety positions may elect to submit General Orders or Collective Bargaining Articles to document uniform requirements by position in lieu of submitting a departmental listing.
4. Employee uniforms purchased by the City that are not considered tax-exempt will be treated as taxable fringe benefits and will be included in employee wages subject to all employment taxes. These items should be included in the appropriate section of the uniforms and/or special clothing form. Financial Services will record these entries on the City's payroll system to withhold the required employment taxes.
5. Each department shall submit an updated uniforms and/or special clothing form to the Director of Financial Services (or Designee) on or before January 1 of each calendar year.
6. Employees are not permitted to wear uniforms that qualify as tax exempt or taxable when not working or traveling to and from work. This requirement applies to all employees wearing uniforms regardless if the uniform was purchased by the City or by the employee.

RESPONSIBILITIES

Employees – Responsible for wearing their Identification Card prominently while on the job or on any City property. Employees are not permitted to wear uniforms that qualify as tax exempt when not working or traveling to and from work.

Department Director – Submits uniforms and/or special clothing form to the Director of Financial Services (or designee) on or before January 1 of each calendar year.

Financial Services – reviews and approves uniforms and/or special clothing form to determine the tax-exempt status. Prepares and records entries on the City's payroll system to withhold the required employment taxes for uniform items that are treated as taxable fringe benefits.

Human Resources – Retains the uniforms and/or special clothing form after reviewed, approved and recorded by the Financial Services Department.

HISTORICAL INFORMATION:

This Administrative Policy supersedes and replaces all prior policies on the topic of Employee Identification Cards including "Administrative Policy #06.11.05" promulgated on April 7, 1986, January 23, 1990, August 1994, and October 1, 2001.

APPROVAL

City Manager Michael S. Levinson

Human Resources Susan L. Grant

**City of Coral Springs
Uniforms and/or Special Clothing Form**

Department: Submitted by:	Date:	Approval: <hr style="border: none; border-top: 1px solid black; margin: 5px 0;"/> Director Financial Services
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Purpose:

The purpose of this list is to provide an approved list of mandatory employee uniforms for tax exemption or taxable fringe benefits. This form is to be revised and submitted to the Director of Financial Services for approval by January 1 each year. Once the form is approved, it will be forwarded to the Human Resources department for retention. Each department director, except Police and Fire, is responsible for keeping this form updated and current as needed.

Tax-Exempt required clothing:

Position	Required Clothing	Restrictions

Taxable clothing:

Employee	Clothing

*Police and Fire shall update their respective General Order and Standard Operating Procedure, as required.