​[USG Policy on Taxable Fringe Benefits, including clothing](https://www.usg.edu/business_procedures_manual/section5/C1235/#p5.3.17_taxable_fringe_benefits)

EXEMPT (714127 or 714200)

* Clothing is essential for employment & not suitable for personal wear.
	+ Examples: uniforms for police officers, health care, grounds & food service workers (torn/stinky or unsuitable for personal use)
* Protective clothing
	+ Examples: safety glasses, hard hats, steel-toed boots

NON-EXEMPT (714210)

* Apparel allowance
* Clothing suitable for personal use
	+ Examples: polo shirts, sweatshirts or ball caps

If cumulative amount purchased for employee for the year is $75 or less there is no need to report it to Payroll

If you feel your items falls in the EXEMPT category, please include a brief justification as to why this should be considered exempt along with your purchase request.