



SUMNER COUNTY, TENNESSEE
DEPARTMENT OF FINANCE
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MEMORANDUM

TO: Elected Officials, Department Heads, and Applicable Employees
FROM: David Lawing, Certified Public Accountant
DATE: December 29, 2011
RE: Clothing Allowances

All clothing allowances, unless for a standard uniform, must be processed through the payroll system. Standard uniforms are similar to postal worker uniforms. Standard uniforms do not include polos, oxfords, or khakis even if they have the county or department logo embroidered on them. The uniform allowances will be expensed to the line-item "uniform allowances" and the employer's share of Social Security and Medicare Taxes will be expensed to the applicable line-items. The clothing allowance will be added to the employee's W-2 as taxable income and their corresponding Social Security Taxes, Medicare Taxes, and federal withholdings will be deducted.

This does not affect uniforms paid for directly by the county, including polos, oxfords, or khakis with the department or county logo embroidered on them.

If you have any questions, just let me know.