

Peoria Police Department Policy and Procedure Manual

Policy 5.04A Uniforms/Equipment Allowance or Reimbursement for Sergeants and Above



**“Our Community...
Our Commitment”**

I. POLICY

Peoria Police Department personnel shall practice good grooming habits at all times when working both on-duty and extra-duty. Uniforms and equipment shall be maintained in a clean serviceable condition at all times. Employees should bear in mind that they represent the Peoria Police Department to members of the community and that the Peoria Police Department strives for professionalism in appearance as well as performance.

"Uniform" means outer garments, which are required to be worn exclusively while carrying out the duties and responsibilities of the position and which are different from the design or fashion of the general population. This definition includes items that serve to identify the person, agency, functions performed, rank or time in service. Employees shall be responsible for the purchase of required uniform(s) as a condition of employment. Employees shall wear their required uniform only in an official capacity.

II. PROCEDURE

A. General Provisions

1. The Peoria Police Department shall authorize a uniform/equipment allowance of \$1,200 to be paid in two equal payments in the employee's paycheck or an option of actual costs reimbursement not to exceed a total annual amount of \$1,200.

2. Program election can be changed on July 1st and January 1st or each year. The remaining fiscal year balance will be transferred to the employee's new selected option of Reimbursement or Allowance.

3. Program selection must be submitted in writing to the Financial Services Section not later than July 1st and January 1st of each year. If no notification is received it is assumed the employee will remain on the same option plan as the previous 6 months.

B. Allowance Program

1. The employee may choose the allowance with a biannual payout received in their paycheck. Payments are dispersed in a July/August and January/February paycheck.

2. The allowance is taxable income.

3. See IRS Publication 529 for Deductions Subject to the 2% Limit.

a. Uniforms and Uniform Maintenance

(1) You must wear them as a condition of your employment.

(2) The clothes are not suitable for everyday wear. It is not enough that you wear distinctive clothing. The clothing must be specifically required by your employer. Nor is it enough that you do not in fact, wear

your work clothes away from work. The clothing must not be suitable for taking the place of your regular clothing.

(3) Standard work shoes/boots are not deductible, but you can deduct the cost of protective clothing such as safety shoes or boots.

b. Equipment

(1) Generally, you can deduct amounts you spend for tools used in your work if the tools wear out and are thrown away within 1 year from the date of purchase.

(2) You can depreciate the cost of tools that have a useful life substantially beyond the tax year. For more information about depreciation, see Tax Publication 946.

C. Reimbursement

1. The employee may choose reimbursement with an annual maximum payment of the full allowance.

2. The items being reimbursed are tax deferred and must adhere to IRS Publication 529.

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(3) Standard work shoes/boots are not reimbursable, but you can be reimbursed for the cost of protective clothing such as safety shoes or boots.

b. This policy covers uniforms only and does not apply to civilian clothing (sport coats, slacks, etc.) worn by detectives or plain clothes officers. Civilian clothing is classified as any article that can be worn or adapted to general usage as ordinary clothing. Items such as shoes, socks, and shirts, even though they must be of a prescribed color, quality, and appearance when they are suitable to wear as items of civilian dress during off duty hours are Civilian clothing.

c. Equipment

(1) Generally, you can deduct amounts you spend for tools used in your work if the tools wear out and are thrown away within 1 year from the date of purchase.

(2) Items not reimbursable, not limited to but include the following:

(a) Guns

(b) Ammunition

(c) Knives

(d) Others which do not appear to meet IRS guidelines as determined by the Chief of Police or designee.

3. Reimbursement Process

a. Original itemized receipts dated within the fiscal year must be submitted to the Financial Services Section by the 1st Administrative working day of the following month.

(1) The receipt(s) must include your name and employee number and submitted in the reimbursement envelope provided with the total reimbursement and signature on the envelope.

(2) Include Sales Tax

(3) If non-qualified items are included on the receipt(s), please circle qualified items and write the total including tax at the bottom of the receipt.

(4) Maintenance (dry cleaning, alteration) receipts must signify "Uniform" to be eligible for reimbursement.

b. Reimbursement Requests

(1) Reimbursements will be processed once monthly by the Financial Services Section and each request must be a minimum of \$10 or it will be deferred until the following month or when the employee's total reimbursement exceeds \$10.

(2) Under unique circumstances reimbursements approved by the Chief of Police will be processed on an as need basis.

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