

The California State University  
Office of the Chancellor  
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Date: August 20, 1996 Code: TECHNICAL LETTER  
HR/Benefits 6600  
96-14  
To: Personnel Directors  
Benefits Officers  
From:   
Cathy Robinson, Senior Director  
Human Resources Administration  
Subject: MISCELLANEOUS CSEA PROVISIONS

The new CSEA Memorandum of Understanding (MOU), effective July 31, 1996, contains the following additions/changes:

UNIFORM REIMBURSEMENTS -- MOU provisions #21.11-21.15 have been slightly modified to provide the same \$200 maximum uniform reimbursement for all Public Safety Dispatchers, Campus Guards, Supervising Parking Officers, Campus Fire Apparatus Engineers and Supervising Campus Fire Apparatus Engineers.

Uniform expenses eligible for reimbursement have been newly defined in the MOU to include both replacement and maintenance costs; maintenance expenses include dry cleaning and laundering expenses which are substantiated and submitted in accordance with the Revised CSU Accountable Plan, Attachment A. Reimbursements are non-taxable and non-reportable and should be processed using a State Controller's Office claims schedule or campus revolving fund check.

PAID MATERNITY/PATERNITY/ADOPTION LEAVE -- The new CSEA MOU provides 5 days of paid maternity/paternity/adoption leave (provision #15.34). This new type of paid leave applies to the birth of an employee's own child or the placement of a child with the employee in connection with adoption or foster care. This type of absence is not charged against the employee's leave credits and must be initiated within one year of the child's arrival.

(Over)

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**Distribution:**

Presidents	(without attachment)	Budget Officers	(with attachment)
Vice Chancellor, Human Resources and Operations	"	Accounting Officers	"
Vice Presidents, Administration	"	Payroll Supervisors	"
Employee Relations Designees	"		

Please also refer to the family care/medical leave provisions in the Leaves of Absence Without Pay article. Because the effective date of the new MOU is July 31, 1996, any CSEA employee who was on Family Medical Leave on or after July 31st for maternity/paternity/adoption/foster care purposes should be given the extra five days' pay.

INCREASED SHIFT DIFFERENTIAL PAY -- Provisions #20.7-20.8 increase the evening shift differential pay rate from \$.33 to \$.55 per hour and the night shift differential pay rate from \$.38 to \$.67 per hour. The new shift differential is effective starting July 31, 1996, the beginning of the August pay period.

If you have any questions, please contact systemwide human resources administration at (310) 985-2669.

CR/pb  
Attachment

**REVISED CSU/CSEA ACCOUNTABLE PLAN  
FOR UNIFORM PAYMENTS**

The CSU and the CSEA have negotiated payment of uniform expenses under an accountable plan, as defined by the IRS, in order to avoid reporting and taxation of the payments. Please refer to the Memorandum of Understanding for a listing of the eligible classifications and the maximum dollar reimbursements permitted. **NO UNIFORM REIMBURSEMENTS WILL BE PAID FOR EXPENSES NOT MEETING THE ACCOUNTABLE PLAN CRITERIA DESCRIBED BELOW.**

IRS Definition of Uniform -- To qualify for nontaxable/nonreportable status, the uniform expense must meet all three of the following criteria:

1. The uniform must be specifically required as a condition of employment; and
2. The uniform must not be adaptable to general wear (as measured by an objective standard rather than a subjective impression based on individual taste); and
3. The uniform must not be worn as general wear.

IRS Substantiation Requirement -- To qualify for nontaxable/nonreportable status, the uniform expenses must meet all three of the following criteria:

1. Expenses for uniforms being reimbursed must be job related to the extent they would be deductible on the employee's personal tax return if paid by the employee.
2. The employee must submit receipts for the uniform purchase **or maintenance (such as dry cleaning and/or laundry)** which include the date, place and amount of expense and the business purpose.
3. Receipts must be submitted within 60 days of the purchase **or maintenance expense.**

Plan Administration for eligible CSEA classifications -- Claims for reimbursement under the accountable plan must meet the following criteria:

1. Uniform reimbursements shall be paid each October.
2. Employees may purchase **and/or maintain** uniforms and submit properly substantiated claims for reimbursement of up to the amount of their total allowance stated in the Memorandum of Understanding
3. To be considered timely, claims must be submitted within 60 days of purchase
4. Timely claims submitted by September 30 will be processed for nontaxable/nonreportable reimbursement in the current year. Timely claims received after September 30 will be processed for nontaxable reimbursement in the following year.
5. No advances against the uniform allowance are permitted.
6. No payment shall be processed for claims which do not meet the IRS substantiation requirements or which are not submitted in a timely manner.

PERS treatment of Uniform Allowances -- In accordance with the MOU, reimbursements for uniform expenses are excluded from the PERS' definition of compensation for retirement purposes.