

The California State University
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To: CSU Presidents

From: Jackie R. McClain
Vice Chancellor
Human Resources

Subject: Uniform Allowances for Management Personnel Plan (MPP) Public Safety Employees

Effective January 1, 2001, the current Uniform Reimbursement Allowance plan for Management Personnel Plan (MPP) Public Safety employees, established as an Accountable Plan per IRS Code, will be replaced by a Non-Accountable Plan.

Public Safety employees within the MPP (Police Chiefs and Lieutenants) shall be responsible for the purchase and maintenance of uniforms required for employment. Employees who wear a uniform shall earn a uniform allowance of \$57.00 per qualifying month of service where the uniform is worn either full-time or part-time. Per Non-Accountable Plan Procedures, employees are not required to supply supporting documentation (i.e., receipts, statements, etc.) to be reimbursed for uniform purchase(s).

The total uniform allowance earned by an employee shall be paid in a lump sum in October of each calendar year. Employees who have been employed on the campus for less than one (1) year shall receive payment/reimbursement on a pro rata basis in October of each calendar year.

Uniform Allowance payments will be subjected to the following withholding allowances per federal and state withholding laws: 28% for Federal, 6% for State, 6.2% for Social Security and 1.45% for Medicare. Uniform allowance payments, however, shall not be reported as compensation towards retirement contributions to the California Public Employees Retirement System (CalPERS).

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If you have any questions, please contact Pamela Chapin in Human Resources Administration at (562) 951-4414. This letter is also available on the Human Resources Administration's web site at: <http://www.calstate.edu/tier3/HR-Adm/memos.html>.

JRM/mh