



Uniforms Issuance, Return and Fringe Benefit Acknowledgement Form

Issued To: _____ Department: _____

Issued By: _____ Date Issued: _____

| Taxable Item Description | Quantity | Value | Total |
|--------------------------|----------|-------|-------|
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| | | | |
| | | | |
| Total | | | |

_____ (Employee Initials) I understand that the issued items listed above are taxable as required by IRS Regulations, and the fringe benefit valuation of \$_____ will be added to my gross taxable wages for one pay period. **Note: County policy prohibits wearing uniforms for general usage when not at work or on call.**

| Non-Taxable Item Description | Quantity | Value | Total |
|------------------------------|----------|-------|-------|
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| | | | |
| Total | | | |

_____ (Employee Initials) I understand that the issued items listed above are non-taxable under IRS regulations (e.g. required as a condition of employment and are not worn or adaptable for general usage as ordinary clothing).

Non-taxable Justification: (use back of paper or attach additional pages as needed):

Employees who are issued uniforms or any other safety equipment for use are required to return same upon termination of their employment. All such uniforms and equipment are the property of Okaloosa County. When a former employee fails to return such County property on the date of his termination:

1. The County will deduct from the employee's final pay check, the costs of all uniforms or equipment not returned, subject only to the limits, if any imposed, by the Fair Labor Standards Act; and
2. If the amount deducted under paragraph 1 above is not sufficient to cover the cost of the uniforms and/or equipment not returned, the County retains the right to prosecute both civilly and criminally in order to ensure either the return of its property or reimbursement for the cost of same.

I have read the above policy and I agree that Okaloosa County may withhold any and all wages due if I fail to return all uniforms and equipment to the County. I further understand the County must comply with IRS regulations and that the fringe benefit valuation listed above for any taxable uniform items will be added to my gross taxable wages for one pay period.

Employee Signature Date

Department Representative's Signature Human Resources Representative's Signature