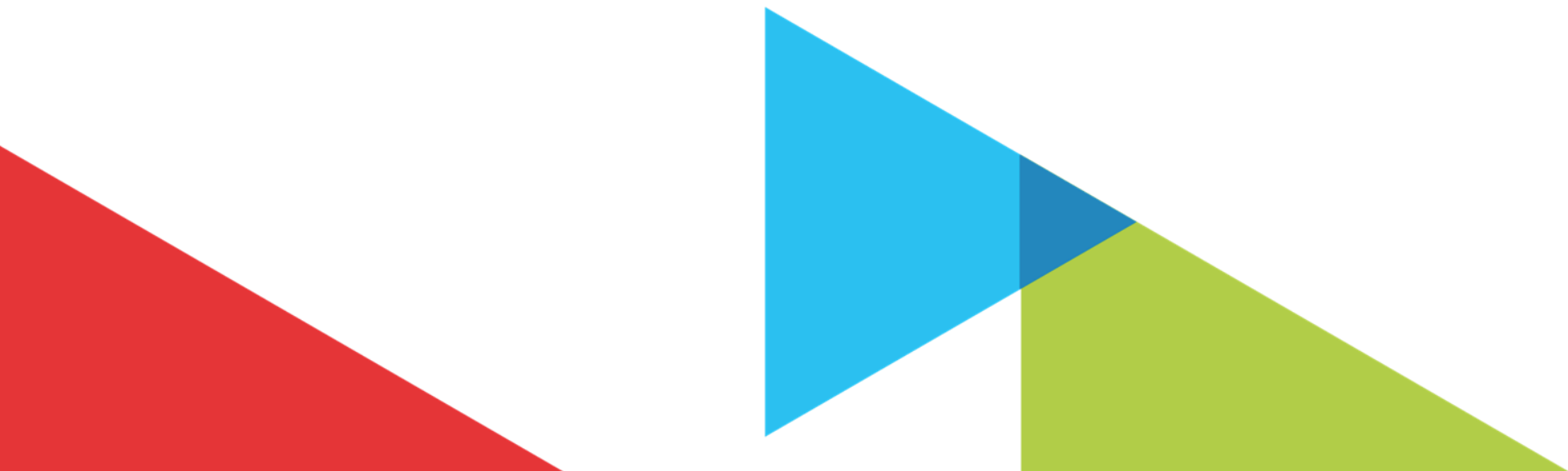


# Winter Wear Program Accounting Procedure

Updated: June 1, 2021





# Winter Wear and Insulated Bib Overalls

## Carhartt Jackets, Insulated Bib Overalls

**PPE Outerwear options have been developed for employees exposed to electrical arcs that meet the revised OSHA standard addressing Flame Retardant (FR) clothing.**

- With management approval, authorized GPC employees will be provided a winter jacket, insulated bib overalls that are flame retardant (FR). They are obtained through Materials.
- Tyndale is the manufacturer of choice for our Winter Jackets
- Bulwark is the manufacturer of choice for our Bib Overalls
- These items are ordered from Tyndale USA by your area representative (Admin/Supervisor/Foreman)



## Accounting for FR Outerwear

- Charge Local PCN, Resource Type EUF and EWO QWINWR
- Beginning January 1, 2015, all FR outerwear items will be taxable based on IRS guidance
- Purchasing an outerwear item for an employee, these items are considered taxable.
  - Purchase on procurement card
  - Charged to local budget PRCN, RT = EUF and EWO= QTDCLR
  - Description in I-Expense should state business purpose



## FR Outerwear

- Authorized GPC employees will have opportunity to receive *insulated* FR bib overalls.
- *Non-insulated* coveralls and *non-insulated* bib overalls are available on Tyndale's website only for those employees in the Uniform Clothing Program (if applicable)
- Switching pants and smocks have been deemed as not taxable
- In rare instances, an item is damaged while on the job site and is not damaged due to normal wear (i.e., oil soils clothing item), these items can be replaced and are not considered taxable.
  - Purchase on procurement card
  - Charged to local budget PRCN, RT = EUF and EWO= QTDCLR
  - Description in I-Expense should state "Replacement item due to damage"



## Accounting & Taxability for Uniforms (Non-Allowances)

- In rare instances, an item is damaged while on the job site and is not damaged due to normal wear (i.e., oil soiled clothing item), these items are not considered taxable.
  - Purchase on procurement card
  - Charged to local budget PRCN, RT = EUF and EWO= QTDCLR
  - Description in I-Expense should state “Replacement item due to damage”
- In other instances, management will purchase a uniform item for an employee, these items are considered taxable.
  - Purchase on procurement card
  - Charged to local budget PRCN, RT = EUF and EWO= QTDCLR
  - Description in I-Expense should state business purpose





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