

## UNIFORM ALLOWANCE RATES FOR DOD CIVILIAN EMPLOYEES

### INTRODUCTION

The Secretary of Defense may pay an allowance or provide a uniform to civilian employees of the Department of Defense (DoD) who are required to wear uniforms in the performance of their duties. DoD authorizes annual uniform allowances under 10 U.S.C. 1593 instead of under the provision in 5 U.S.C. 5901 (a). DoD also has the discretionary authority to establish higher *initial* maximum uniform allowance rates under 5 CFR 591.104 in certain situations where the typical basic uniform involves a higher initial outlay of funds. Funds appropriated annually to DoD for the pay of civilian employees may be used for these purposes. DoD Instruction Number 1400.25, Volume 591, “DoD Civilian Personnel Management System: Uniform Allowance Rates for DoD Civilian Employees” establishes the policies and procedures for paying annual uniform allowances in paragraph 4.c. and paragraph 1 of Enclosure 3 and for establishing higher *initial* maximum uniform allowance rates in paragraphs 4.d. and paragraph 2 of Enclosure 3. This reference guide provides an overview of the uniform allowance program.

### 10 U.S.C. 1593. UNIFORM ALLOWANCE: CIVILIAN EMPLOYEES

(a) Allowance Authorized.

(1) The Secretary of Defense may pay an allowance to each civilian employee of the Department of Defense who is required by law or regulation to wear a prescribed uniform in the performance of official duties.

(2) In lieu of providing an allowance under paragraph (1), the Secretary may provide a uniform to a civilian employee referred to in such paragraph.

(3) This subsection shall not apply with respect to a civilian employee of the Defense Intelligence Agency who is entitled to an allowance under section 1622 of this title.

(b) Amount of Allowance.-Notwithstanding section 5901(a) of title 5, the amount of an allowance paid, and the cost of uniforms provided, under subsection (a) to a civilian employee may not exceed \$400 per year (or such higher maximum amount as the Secretary of Defense may by regulation prescribe).

(c) Treatment of Allowance.-An allowance paid, or uniform provided, under subsection (a) shall be treated in the same manner as is provided in section 5901(c) of title 5 for an allowance paid under that section.

(d) Use of Appropriated Funds for Allowance.-Amounts appropriated annually to the Department of Defense for the pay of civilian employees may be used for uniforms, or for allowance for uniforms, as authorized by this section and section 5901 of title 5.

### DEFINITIONS

The terms below are defined in Volume 591.

**annual uniform allowance rate.** An annual allowance paid for a uniform or a uniform furnished to an employee. The annual uniform allowance rate will apply to employees when they first are assigned to a position that requires them to wear a uniform and each year thereafter.

**authorized management official.** An individual who has received delegated authority to determine which categories of employees are required to wear uniforms or are eligible for the uniform allowance rate established under this Instruction.

**average total uniform cost.** An amount determined by adding together the cost of each required uniform item using a source designated by the authorized management official.

**category of employees.** Any group of civilian employees designated by the DoD Component that has the same basic uniform requirement.

**higher *initial* maximum uniform allowance rate.** An initial maximum uniform allowance rate that is higher than the annual uniform allowance rate and applies only in the year the employee first becomes subject to the uniform requirement. The higher *initial* maximum uniform allowance rate may not exceed the average total cost for the basic uniform.

**functional community manager.** An OSD management official who advises on the development and implementation of overarching human capital policy for a group of DoD civilian employees with the same basic uniform requirements.

**uniform.** A specified article or articles of clothing that may include but are not limited to such items as shoes, boots, hats, shirts, slacks, skirts, belts, fitness gear, weather gear or outerwear, tie clips, tie bars, rank insignia, badges, patches, and name tags the DoD requires an employee to wear to provide a distinctive and easily identifiable appearance in performing his or her job.

**year.** Any period of 12 consecutive months designated by the DoD Component as the basis for applying the maximum uniform allowance rates.

## DOD UNIFORM ALLOWANCE POLICY

**Delegated Authority:** Secretaries of Military Departments and Heads of Defense Agencies or DoD Field Activities who employ one or more categories of employees required to wear uniforms because of the nature of their work are authorized to determine which categories of employees are furnished a uniform or are eligible for a uniform allowance. This authority may be further delegated in writing to authorized management officials. Before an allowance may be paid or furnished, a determination must be made whether a category of employees will be required to wear a uniform because of the nature of their work.

Authorized management officials are required to issue written guidelines for each category of employees subject to the same uniform requirement. The annual uniform allowance rate implementation procedures and requirements are described in Volume 591, paragraph 1 of enclosure 3.

**Annual Uniform Allowance Rate:** While 10 U.S.C. 1593(b) places a \$400 cap on annual uniform allowances, the Secretary may by regulation set a higher annual maximum amount. The current rates are documented in paragraph 4. c. of Volume 591 as follows: “Employees who are required to wear uniforms will be furnished the uniform at a cost not to exceed \$800 per year or paid a uniform allowance equal to the cost of the uniform or \$800 per year, whichever is less.” Therefore, an allowance paid, or the cost of a uniform provided, may not exceed \$800 per year.

**Higher Initial Maximum Uniform Allowance Rate:** DoD Components may request approval of a higher *initial* maximum uniform allowance rate if the average total cost of the basic uniform is higher than the amount of the annual uniform allowance rate. The procedures and requirements for implementing this provision are provided in paragraph 2 of enclosure 3 of Volume 591 and 5 CFR 591.104. Authorized management officials must submit requests to establish higher *initial* maximum uniform allowance rates to the DASD (CPP) who reviews requests and forwards recommendations for approval to the USD (P&R) who is the deciding authority. Before establishing a higher *initial* maximum uniform allowance rate, DoD must publish a notice in the Federal Register which includes the following information-

- A description and justification of the circumstances requiring a higher *initial* maximum uniform allowance rate.
- An estimate of the number of affected employees.
- The specific items required for the basic uniform and the average total uniform cost.
- The amount of the proposed higher *initial* maximum uniform allowance rate to be paid during the year the employee first becomes subject to the uniform requirement.
- The proposed effective date of the higher *initial* maximum uniform allowance rate.

DoD has implemented higher *initial* uniform allowance rates for DoD uniformed police personnel (\$1,800), DoD firefighters (\$1,600), and DoD uniformed security guard personnel (\$1,800). The approvals are documented in Volume 72, Number 35, Federal Register; Volume 73, Number 122, Federal Register; and Volume 81, Number 144, Federal Register, and will remain in effect until a new higher *initial* uniform allowance rate is requested by an authorized management official and approved.

**Uniforms for Civilians in Overseas Areas:** Overseas commanders determine whether the wearing of a uniform by DoD civilian employees assigned overseas (including indigenous or other third-country national personnel) is in the best interests of the Department of Defense. If uniforms are authorized, commanders must comply with the provisions of Volume 591 for all DoD civilian employees and with the total compensation comparability program as established in Chapter 8 of DoD Manual 1416.8-M for DoD foreign national and third-country employees.

## UNIFORM ALLOWANCE RATES UPON TRANSFER OR REEMPLOYMENT

Employees who are transferred or reemployed in another position having identical uniform requirements are not eligible for a new or replacement allowance until 1 full year has passed since receiving the last allowance payment.

Employees who are transferred or reemployed in a position with different uniform requirements are paid the *initial* uniform allowance on or before the date the employee is required to wear the new uniform.

## **FREQUENTLY ASKED QUESTIONS AND ANSWERS**

### **1. When do employees entering on duty in positions having a uniform requirement receive a uniform allowance?**

Typically, the uniform allowance for the first year is paid in full on or before the date the employee is required to wear the uniform. After the first year that employees receive a uniform allowance, payments may be made on an annual, semi-annual, or quarterly basis to help defray the cost of replacement items and are based on the cost prorated for the estimated life of the articles of clothing included in the uniform.

### **2. What is the annual uniform allowance rate DoD is authorized to pay an employee?**

The employee will be furnished with the uniform at a cost not to exceed \$800 per year or paid a uniform allowance equal to the cost of the uniform or \$800 per year, whichever is less.

### **3. Does an employee have to pay Federal income tax on uniform allowances?**

No, an allowance paid under 10 U.S.C. 1593 is treated in the same manner as an allowance paid under 5 U.S.C. 5901 and is excluded from an employee's taxable wages.

## **REFERENCES**

- Section 1593 of title 10, United States Code
- Sections 5901-5903 of title 5, United States Code
- 5 CFR 591.104
- DoD Instruction Number 1400.25, Volume 591, "DoD Civilian Personnel Management System: Uniform Allowance Rates for DoD Civilian Employees," March 12, 2009
- DoD 7000.14-R, DoD Financial Management Regulation, Volume 8: "Civilian Pay Policy," Paragraph 030504, Uniform Allowance

## **CONTACT**

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