EMPLOYER PROVIDED UNIFORM POLICY
IDEA PUBLIC SCHOOLS BOARD POLICY
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Sec. 1. PURPOSE.

The purpose of this policy is to define the procedure by which IDEA Public Schools (“IDEA”) designates required clothing or uniforms for specific positions, events, and activities, and to determine the taxable nature of IDEA-provided clothing and uniforms in order to ensure consistency across departments and compliance with Internal Revenue Service (“IRS”) regulations regarding taxable fringe benefits. This policy applies only to clothing or uniforms so provided by IDEA to its employees exclusively in relation to their employment with IDEA. Any articles of personal clothing worn with, in addition to, or in conjunction with any IDEA provided clothing or uniform is the sole property of the employee and not subject to this policy.

Sec. 2. AUTHORITY OVER FISCAL MATTERS.

In accordance with state law, the Board has primary and ultimate authority over fiscal matters. If a matter or decision-making process is not addressed in this or other duly adopted policies of the Board, authority rests with the Board. In the event of a conflict between this policy and any other Board policy, such conflict shall be brought to the Board for resolution. Refer to the Board’s Authority Over Fiscal Matters Policy (the “Controlling Policy”) for requirements applicable to this policy.

The Delegates (as defined in Sec. 3(b) of the Controlling Policy) shall report to the Board any business arrangement or transaction with an individual that is an officer, as defined in Sec. 5 of the Controlling Policy, and any conflicted, interested or related party, as defined in other Board policy or applicable law. IDEA (and its officers) may not enter into a business arrangement or conduct a transaction in such a manner so as to circumvent this requirement.

Sec. 3. EMPLOYEE ACKNOWLEDGEMENT.

Prior to receiving any article of clothing or uniform, IDEA employees shall read this policy and acknowledge, using the form provided at Appendix A, that they have done so and that they understand the requirements set forth in this policy.

Sec. 4. IDEA CLOTHING AND UNIFORMS.

(a) IDEA may, from time to time, purchase certain articles of clothing or uniforms which bear IDEA insignia, logos, trademarks, or slogans, including, but not limited to, coats, jackets, windbreakers, headwear, backpacks, tote bags, etc. (the “Clothing or Uniforms”) for the intended purpose of providing such garments to IDEA employees for use at IDEA-related events or activities. Items considered to be Clothing and Uniforms so contemplated by this policy may be found in Appendix B.

(b) Such Clothing or Uniforms are purchased and provided to employees for the sole and exclusive purpose of marketing and advertising IDEA and identifying IDEA personnel to

1 Tex. Ed. Code § 12.1054; 19 TAC §§ 100.1131 through 100.1135
2 19 TAC § 100.1047(f)
3 Tex. Ed. Code § 12.1166
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the community in attendance at such events or activities. Employees are provided such Clothing or Uniforms for the exclusive benefit of IDEA.

(c) Clothing or Uniforms purchased by IDEA and provided to employees for IDEA-related purposes are considered the exclusive property of IDEA.

(d) The election to require and provide Clothing or Uniforms for employees is the sole discretion of the IDEA Board of Directors, Delegates, or designee and must be within budgetary constraints.

(e) Clothing or Uniforms provided to employees in relation to their employment with IDEA are ordinarily purchased from a wholesale vendor under a master contract. Orders for new or additional Clothing or Uniforms is within the sole discretion of IDEA. Consequently, specific articles of Clothing or Uniforms are not selected for individual employees and employees may be provided Clothing or Uniforms which IDEA has previously utilized for other employees, events, or activities.

(f) Employees will be provided such Clothing or Uniforms at the time of their hire or assignment and shall be instructed as to when it is appropriate to wear such items. Occasionally, employees may be provided Clothing or Uniforms as events or activities requiring their distribution arise.

Sec. 5. REGULAR CARE AND MAINTENANCE OF CLOTHING AND UNIFORMS.

(a) Clothing or Uniforms purchased by IDEA and provided to employees for IDEA-related purposes is entrusted to the employee for a limited purpose and time. Employees are expected to provide regular maintenance and keep any IDEA-provided Clothing or Uniforms in good condition. This includes the employee’s responsibility to regularly launder any Clothing or Uniform provided by IDEA.

(b) Upon resignation, change of assignment or separation from employment, request, or prior agreement, IDEA employees are required to return any Clothing or Uniforms provided by IDEA in good condition. All returned Clothing or Uniforms shall be stored on IDEA’s premises and under the care of IDEA personnel until such time that it may be distributed to alternative IDEA employees or appropriately discarded if no longer serviceable as determined by IDEA.

(c) If Clothing or Uniforms cannot be returned to IDEA in good condition due to the employee’s willful or negligent use of or failure to properly maintain the Clothing or Uniform, the employee must remit payment to IDEA for an approximate depreciated fair market value cost of any such Clothing or Uniform, as so determined by IDEA at the time of return. As a general rule, the depreciated fair market value of the Clothing or Uniform will be based on a 36-month useful life.
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Sec. 6. **PERMISSIBLE USE OF CLOTHING OR UNIFORMS.**

(a) IDEA considers such Clothing or Uniforms to be a condition of the employee’s employment with IDEA when said employee is in attendance at a designated IDEA-related event or activity in his or her official capacity. Such Clothing and Uniforms are distinctive in nature and are not adaptable to general or continued usage as ordinary clothing.

(b) IDEA employees who receive Clothing or Uniforms from IDEA in relation to a designated IDEA-related event or activity are strictly prohibited from utilizing such Clothing or Uniform in any manner outside of their scope of employment with IDEA and in relation to the designated event or activity for which they were provided the Clothing or Uniform.

(c) IDEA employees are not permitted to allow any IDEA Clothing or Uniforms to be utilized by any third persons without first obtaining express consent from IDEA personnel.

Sec. 7. **TRAINING AND UPDATES.**

The Delegates or designee shall properly train or ensure training is provided to IDEA officers and employees on the requirements of this policy and any administrative procedures adopted to implement this policy. Additionally, the Delegates or designee shall keep IDEA officers and employees informed of any changes to this policy and related requirements.

Sec. 8. **ADMINISTRATIVE PROCEDURES.**

The Delegates shall formally adopt administrative procedures as reasonably necessary to properly administer this policy and to adhere to applicable law and rule. In doing so, the Delegates shall not adopt, and are prohibited from adopting, an administrative procedure that conflicts with applicable law or this policy. Accordingly, the Delegates shall confer with the Board or legal counsel before deviating from the requirements set forth in this policy. In the event that a deviation from this policy becomes necessary, the Delegates shall either recommend an amendment to this policy or the Board’s approval of a specific deviation, including the purpose, scope and duration of the requested deviation.

Sec. 9. **DATE ADOPTED AND EFFECTIVE.**

As set forth in the pertinent minutes to the meeting of the Board, the Board adopted this policy on May 1, 2020, and it became effective on May 1, 2020.

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4 2 CFR § 200.303(a), U.S. Government Accountability Office *Standards for Internal Control in the Federal Government*, 4.02 and 4.05.
5 Consistent with 19 TAC § 100.1033(b)(14)(C)(iv), the Board has the final authority to adopt policies governing charter school operations, including authorizing the Delegates or designee to adopt an administrative procedure to implement this policy. Moreover, as set forth in IDEA’s Articles of Incorporation and Bylaws and in accordance with Tex. Bus. Org. Code §§ 3.101 and 22.201, the Board is IDEA’s governing authority and, as such, manages and directs IDEA’s business and affairs through Board actions, resolutions and policy.
Sec. 10. **Retention.**

This policy shall be retained until superseded, expired, or discontinued and for five (5) years thereafter in accordance with state law.

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6 Tex. Ed. Code §12.1052; 19 TAC §100.1203; See Record Number GR1000-38 and GR1025-25 in Local Schedule GR: Records Common to All Local Governments, Revised 5th Edition (Effective April 17, 2016) adopted by the Texas State Library and Archives Commission at Texas Administrative Code, Title 13, §7.125(a)(1).
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Sec. 11. **APPENDIX A: EMPLOYEE’S ACKNOWLEDGEMENT OF POLICY.**

I, ________________________________, have read and understand the requirements set forth in the Employer-Provided Uniform Policy adopted by the Board of Directors of IDEA Public Schools and agree to act in conformity with its requirements and expectations.

________________________________________  ______________________
Employee signature  Date
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Sec. 12. APPENDIX B: IDEA CLOTHING AND UNIFORMS.

Polo shirts
Scarves
Winter hats (beanies)
Caps
Jackets/Fleece/Vest
Rain boots
Dri-fit shirts
Athletic shoes for coaching staff

CERTIFICATION

The undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of a Board Policy adopted by the Directors of the Corporation on May 1, 2020, which Policy is in full force and effect and has not been revoked or amended.

____________________________________
Ryan Vaughan, Secretary

5/7/2020