



Uniform Cost-Sharing Regulations

Uniform cost-sharing through employee payroll deductions presents many benefits to both the uniform wearer and the company. The net costs of uniform rental programs are more economical than relying on workers to launder and maintain uniforms on their own. For employees, the costs associated with purchasing and maintaining their own work apparel can be high, especially in industries where workplace contaminants could be introduced into the home. In most cases, employers who provide uniforms and services to their employees may share the costs via employee payroll deductions, but there are laws that must be complied with.

Federal law allows employers to deduct the cost of supplying and maintaining a uniform (i.e. having it cleaned, mended, pressed, and delivered) from an employee's paycheck, as long as the employee's wages after the deduction don't fall below the minimum wage. If an employee earns the minimum wage, the employer may not require the employee to pay for a uniform, through payroll deductions or otherwise.

Some state laws, however, differ from the Federal statutes. For example, some states—including New Jersey—prohibit employers from charging employees or requiring employees to buy a uniform that has a company logo or can't be used as street wear. And, a number of states don't allow employers to charge employees for uniforms.

This guide presents an introductory outline of the statutes from 50 states that relate to deductions from employee payroll for uniforms.

STATE	UNIFORM COST-SHARING REGULATIONS	STATUTE
Alabama	In Alabama, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, the employer may require its Alabama employees to pay for their own uniforms.	
Alaska	In Alaska, the employer has to pay if the uniform is required by law (i.e. safety codes, etc.), or if it is distinctive and advertises or is associated with the products or services of the employer, and cannot be worn or used during the employee’s normal social activities. Thus, if the uniform shirt in question could be worn as normal apparel, an employer may require its Alaska employees to purchase the shirt.	<i>See</i> ALASKA ADMIN. CODE tit. 8, § 15.165
Arizona	In Arizona, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Arizona employees to pay for their own uniforms.	
Arkansas	In Arkansas, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Arkansas employees to pay for their own uniforms.	
California	In California, employers must generally reimburse employees for expenditures they make in direct consequence of discharging their job duties. Employers are specifically responsible for costs of purchasing and maintaining any required uniform. A uniform is any clothing of a distinctive design or color provided it is “not generally usable” in the employee’s occupation. An employer need not provide white uniforms for nurses, or standard black pants/skirt and white shirts for other employees. Maintenance costs include the cost of professional laundry or dry cleaning, but do not apply to wash and wear garments.	Cal. Lab. Code sec. 2802; Industrial Welfare Commission Wage Orders sec. 7(9)(A); DLSE Op. Ltr. 1990- 9.18.
Colorado	In Colorado, if wearing a particular uniform is a condition of employment, the employer must pay for the cost of uniform. However, if the clothing is “accepted as ordinary street wear” and is plain and washable, the employer does not need to furnish the uniform unless it is a special color, make, pattern, logo, or material. Thus, because the shirts proposed by the employer would qualify as “ordinary street wear,” the employer may require its Colorado employees to purchase their own shirts.	COLO. MINIMUM WAGE ORDER No. 22 (Effective August 1, 1998)

Connecticut	In Connecticut, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Connecticut employees to pay for their own uniforms.	
Delaware	In Delaware, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Delaware employees to pay for their own uniforms.	
District of Columbia	If the shirts in question could be worn as everyday apparel, the employer may require its D.C. employees to purchase their own shirts.	
Florida	In Florida, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Florida employees to pay for their own uniforms.	
Georgia	In Georgia, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Georgia employees to pay for their own uniforms.	
Hawaii	The employer can have employees pay for uniforms in Hawaii as long as the cost does not lower pay below minimum wage.	
Idaho	In Idaho, if the cost of the shirt is deducted from wages, it would require the employee's written consent to the deduction. <i>See</i> Idaho Code § 45-609. If the employer requires the employee to write a check or pay for the uniform, there is some risk that this would violate an Idaho statute that states an employer may not require employees to spend their wages on certain expenditures. <i>See</i> Idaho Code § 44-902. There is no case law interpreting this statute, so it is unclear whether a court would determine this applies to the uniform costs. To get a more definitive answer, our contact suggests we call the Idaho Department of Labor. The DOL will not, however, issue formal opinions. Therefore, while their answer might give some level of comfort, ultimately, it will not be authoritative. Thus, an employer may want to consider purchasing uniform shirts for its Idaho employees.	IDAHO CODE § 45-609; IDAHO CODE § 44-902

<p>Illinois</p>	<p>In Illinois, an employer may not deduct the cost of purchasing and/or cleaning uniforms required by the employer from an employee’s wages or final compensation, unless the employee’s express written consent is given freely at the time the deduction is made. Distinctive outfits or accessories, or both, intended to identify the employee with a specific employer are considered uniforms. If an employer requires a general type of ordinary basic street clothing to be worn, but permits variations in the detail of dress, this is not considered a uniform. However, when an employer requires that an employee purchase street clothes either from the employer or from a third party designated by the employer, the clothing is considered a uniform. Thus, it appears that the special shirts ordered for Illinois employees in this case must be paid for by the employer.</p>	<p>ILL. ADMIN. CODE tit. 56, § 300.840</p>
<p>Indiana</p>	<p>In Indiana, an employer may require employees to buy uniform shirts at their own expense. However, if a wage deduction is contemplated, Indiana law requires the employee’s written consent for a deduction to be lawful.</p>	<p>IND. CODE §§ 22-2-6-1 & 22-2-6-2</p>
<p>Iowa</p>	<p>In Iowa, an employer may not deduct the cost of personal protective equipment from wages, “other than items of clothing or footwear which may be used by an employee during nonworking hours.” Thus, it appears that employer can require its Iowa employees to purchase the uniform shirts in question.</p>	<p>Iowa CODE § 91A.5(2)</p>
<p>Kansas</p>	<p>The treatment of wage deductions for uniforms under Kansas law is not entirely clear. The administrative regulations forbid “deductions for uniforms, special tools, or special equipment that are not necessary to the performance of the assigned duties and that are customarily supplied by the employer.” Requiring employees to supply their own shirts may avoid this issue to some extent. However, it’s worth noting that the Kansas Department of Labor has taken the position that compelling an employee to expend money (e.g., to repay cash register shortages, etc.) implicates the Act’s requirements even though it is not a technical “deduction.” Thus, to be safe, an employer should consider purchasing shirts for its Kansas employees.</p>	
<p>Kentucky</p>	<p>Kentucky does not require an employer to purchase a uniform for its employees, even if the employees are required to wear one for work. Thus, an employer can require its Kentucky employees to purchase their own shirts.</p>	
<p>Louisiana</p>	<p>Louisiana does not require an employer to purchase a uniform for its employees, even if the employees are required to wear one for work. Thus, an employer can require its Louisiana employees to purchase their own shirts.</p>	<p>LA. REV. STAT. § 23:963</p>

Maine	In Maine, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Maine employees to pay for their own uniforms.	
Maryland	Maryland law does not require an employer to pay for employee uniforms or reimburse employees who purchase their uniforms. In fact, the Maryland Division of Labor and Industry even states that the cost of a uniform that bears a company logo may be passed on to the employee via a wage deduction, so long as the deduction is made in a statutorily permissible manner (i.e. by a signed writing expressly providing for same). <i>See</i> website: http://www.dlir.state.md.us/labor/wagepay/wpuniforms.htm	<i>See</i> website
Massachusetts	Massachusetts has a regulation that defines uniforms to be special wearing apparel worn by the employee as a condition of employment, and which is of a distinctive color or style so as to identify the person as an employee of a particular establishment. Where the employer requires a general type of basic street clothing, permits variations of details in dress, and the employee chooses the specific type and style of clothing, such clothing is not considered a uniform. Thus, it appears that employer would have to purchase the shirts in question for its Massachusetts employees, since employees are not able to choose the specific style or type of shirt.	MASS. REGS. CODE tit. 455, § 2.01
Michigan	There is no law in Michigan prohibiting an employer from requiring employees to purchase uniforms as long as the cost of the uniforms plus the expense of maintaining them does not cause their net pay to drop below minimum wage. This determination is made in the week in which the purchase is made.	
Minnesota	An employer can deduct (either directly or indirectly) up to \$50 for uniform expenses from an employee's paycheck, but must reimburse it upon the employee leaving the company, with the employee returning the uniform to the employer. Thus, to avoid the administrative hassle of deducting, then reimbursing employees, the employer may want to consider purchasing the shirts for its Minnesota employees.	MINN. STAT. § 177.24(4)-(5).
Mississippi	In Mississippi, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Mississippi employees to pay for their own uniforms.	

<p>Missouri</p>	<p>In Missouri, an employer can require employees to purchase their own uniform. However, deductions from wages are prohibited if they would reduce wages below the statutory minimum for cost or laundry of uniforms. This minimum wage regulation does not apply if the employee is employed by an employer covered by the FLSA. Thus, it will not apply to the employer, and the employer may require its Missouri employees to purchase their own shirts.</p>	<p>MO. CODE REGS. ANN. tit. 8, § 30-4.050</p>
<p>Montana</p>	<p>The only thing Montana law says is that uniforms are considered to be primarily for the benefit of the employer and the cost of renting them cannot be considered part of the employee’s wages. Thus, the law is not clear as to who must purchase the uniform in Montana. To be safe, an employer should consider purchasing shirts for employees in Montana</p>	
<p>Nebraska</p>	<p>In Nebraska, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Nebraska employees to pay for their own uniforms.</p>	
<p>Nevada</p>	<p>All uniforms or accessories distinctive as to style, color, or material must be furnished by the employer without cost to employees. The critical question is whether the shirt is distinctive as to style. For example, an employer can mandate that employees wear a black polo shirt or a white cotton long-sleeve shirt. If the shirt is not so distinctive as to style, color, or material, the employer can require the employees to purchase their own shirts. Thus, unless the shirts in question would be considered “distinctive,” an employer can require its Nevada employees to purchase their own shirts.</p>	<p>NEV. REV. STAT. 608.165</p>
<p>New Hampshire</p>	<p>The New Hampshire Department of Labor has promulgated a rule providing that employer “shall not require employees to wear uniforms... unless the employer provides each employee with the uniform at no cost whatsoever to the employee.” “Uniform” is defined as “a garment required by the employer with a company logo or fashion of distinctive design, worn by one or more employees, and serving as a means of identification or distinction.” Thus, it appears that an employer can require N.H. employees to purchase their own shirts if they are not of a “distinctive design” so as to identify the person as an employee of a particular employer.</p>	<p>N.H. LAB. CODE §§ 802.14 & 803.03(0)</p>

<p>New Jersey</p>	<p>In New Jersey, uniforms must be paid for by the employer if the articles are “not appropriate for street wear.” If the uniform items are appropriate for street wear, the employer must pay for any uniforms beyond the first set required in any given year. In charging for the first uniform, the employer may not deduct the cost from employees’ pay, and if the amount the employee must pay for the uniform brings the employee below the minimum wage, the employer shall make up the difference for the minimum wage for that week.</p>	<p>N.J. ADMIN CODE tit. 34, § 12:56-17.1</p>
<p>New Mexico</p>	<p>In New Mexico, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its New Mexico employees to pay for their own uniforms.</p>	
<p>New York</p>	<p>In New York, an employer must pay for “required uniforms.” An employer must also either launder required uniforms or provide employees with an allowance to launder their own uniforms. A “required uniform” is clothing worn by an employee at the request of the employer while performing job-related duties, but does not include clothing that may be worn as part of an employee’s ordinary wardrobe. For example, a uniform consisting of black pants and a white shirt is not a “required uniform” because the employee may wear such clothing as part of his ordinary wardrobe. However, if the employer requires a shirt with the company logo on it, the shirt is now a “required uniform.” This is true for any other article of clothing that an employee would not wear as part of his or her ordinary wardrobe. So, whether the employer will have to pay for shirts in New York, depends on how unique they are, and whether they would be part of a person's ordinary wardrobe. The shirts described sound like they could be ordinarily worn by a person outside of the work context, so the employer will likely not have to pay for them.</p>	<p>N.Y. COMP. CODES R. & REGS. tit. 12, § 142-2.22</p>
<p>North Carolina</p>	<p>In North Carolina, an employer may require employees to pay for their uniforms. If an employer plans to deduct the cost of the uniform from the employee’s wages and the amount to be deducted is known and agreed upon in advance, the employer must have written authorization from the employee. This authorization must be signed on or before the pay period from which the deduction is made; and it must state the reason for the deduction and the actual dollar amount of the deduction.</p>	<p>N.C. GEN. STAT. § 95-25.8</p>

<p>North Dakota</p>	<p>The North Dakota Administrative Code provides that an employer may require an employee to purchase uniforms if the cost of such uniforms does not bring that employee’s wage below the hourly minimum wage for all hours worked during that pay period. Thus, an employer may require its North Dakota employees to purchase their own uniforms.</p>	<p>N.D. ADMIN. CODE § 46-02-07-02(11)</p>
<p>Ohio</p>	<p>In Ohio, an employer can require its employees to purchase their own shirts. If there is a deduction from pay involved, the employee’s pay cannot end up below the minimum wage after the deduction. However, an employer may spread the deduction over more than one paycheck to avoid this.</p>	
<p>Oklahoma</p>	<p>In Oklahoma, an employer can require employees to purchase their shirts. If the payment for the purchase will come out of the employee’s paycheck as a deduction, the employer will need to have a separate document signed by the employee authorizing the deduction in order to be in compliance with the Oklahoma Department of Labor’s rules regarding authorized payroll deductions.</p>	
<p>Oregon</p>	<p>In Oregon, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Oregon employees to pay for their own uniforms. However, if the employer intends to deduct the uniform amount from the employee’s paycheck, it must first obtain a signed written authorization to make the deduction.</p>	<p>OR. REV. STAT. § 652.610</p>
<p>Pennsylvania</p>	<p>There is no law in Pennsylvania prohibiting an employer from requiring employees to purchase uniforms as long as the cost of the uniforms plus the expense of maintaining them does not cause their net pay to drop below the minimum wage. This determination is made in the week in which the purchase is made. In other words, you cannot spread the cost of a uniform out over the uniform’s life in determining whether there is a minimum wage violation.</p>	
<p>South Carolina</p>	<p>In South Carolina, an employer can require an employee to purchase a uniform, but under South Carolina’s wage payment statute, the employer must provide 7 calendar days’ notice (or written notice at the time of hiring) if the employer intends to deduct the cost of the uniform from the employee’s paycheck.</p>	<p>S.C. CODE § 41-10-30</p>
<p>South Dakota</p>	<p>In South Dakota, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its South Dakota employees to pay for their own uniforms.</p>	

Tennessee	In Tennessee, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Tennessee employees to pay for their own uniforms.	
Texas	In Texas, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Texas employees to pay for their own uniforms.	
Utah	In Utah, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Utah employees to pay for their own uniforms.	
Vermont	In Vermont, the employer may require employees to provide their own shirts, but may not deduct from employees' pay for same, or require employees to purchase the shirts at a particular place. Thus, since the employer will be requiring its Vermont employees to purchase their shirts from one source, the employer will probably have to pay for them.	
Virginia	In Virginia, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Virginia employees to pay for their own uniforms. However, in order to deduct the cost from the employee's paycheck, the employer would need a voluntary, written authorization signed by the employee.	
Washington	In Washington, an employer can require clothing of particular style and color without paying for it. However, the employer must pay if the clothing if it is a "uniform," which is defined as: (1) clothing identifying a person as an employee of a specific employer; (2) apparel specially marked with the employer's logo; (3) unique apparel to identify historical or ethnic background; or (4) formal attire. Thus, since the shirts in question do not fit any of these categories, the employer can require its Washington employees to purchase their own shirts. <i>See</i> questions frequently asked about employee wearing apparel at: http://www.lni.wa.gov/WorkplaceRights/files/policies/esc82.pdf	WASH. REV. CODE § 49.12.450; <i>see also</i> questions frequently asked by Wash. Department of Labor (website)

West Virginia	In West Virginia, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its West Virginia employees to pay for their own uniforms.	
Wisconsin	In Wisconsin, there is no statute prohibiting an employer from requiring employees to purchase their own uniforms, or requiring the employer to reimburse the employee. Thus, an employer may require its Wisconsin employees to pay for their own uniforms. Deductions for uniforms cannot result in pay falling below minimum wage.	
Wyoming	There is no specified procedure in Wyoming. An employer could require the employee to purchase the uniform shirt outright, purchase it for the employee and require the employee to return it at the end of employment, or suffer a deduction for the value from the final paycheck. If an employer opts for the latter, it should devise an agreement documenting the value of the shirt and the employee's authorization to deduct that value from the final paycheck.	