## Guidance on Buying Apparel for Programming and Employees

<table>
<thead>
<tr>
<th>Branded / OSU Approved Vendor</th>
<th>NOT Branded / PCard</th>
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| • Custom shirts for employees and/or adult staff with OSU affiliation.  
  *Example:*  
  - Master Gardener Volunteer shirts  
  • Youth shirts with Extension/OSU branding.  
  • Approval Process | The CFAES Brand ([ohio-state.edu](http://ohio-state.edu)) |  
  • Generic *youth* camper shirts, *youth* event shirts with no OSU /Extension logos on them. (No adult staff/adult volunteer shirts in order.)  
  • Can use local vendor and paid with PCard.  
  *Example:*  
  - Camp theme, 4-H clover allowed |

**Employee Apparel** – OSU vendor, branded and non-cash reporting form. See below for buying options.

- Must use an approved contracted OSU vendor through BuckeyeBuy Marketplace. [Link to suppliers](http://extension.osu.edu). These suppliers will be approved by branding.
- If the office is paying for the apparel, the Employee Non-cash Reporting Form must be attached to requisition. Each employee that receives any non-cash item must be listed on the form. Only one form needed per Requisition.
- If the employee is paying personally in part or in full, the office needs to charge sales tax on the personally paid amount.
- All items received by employees from the University are reported to the payroll tax office. Non-cash items of $100 or more, in the aggregate, are taxable income to the employee. This $100 threshold for non-cash items applies to the cumulative value of all non-cash items provided to an employee during a calendar year. [Link to Expenditures Policy](http://extension.osu.edu).  
- **Example of taxable items:** OSU apparel, incentives from YP4H, pins from the Dean, etc.

**Documentation needed:** List of names of those receiving employee and adult volunteer shirts (Must be branded and use an internal vendor – PO, NOT on PCard)

### Summer Camp Shirt Branding Reminder
Employee Apparel

*There is no university allotment for employee apparel.*

Buying Options:

1. University pays for the apparel for an employee and the purchase is reported on the non-cash award spreadsheet and attached to the requisition.
   a. Jesse pulls the sheet from the requisition and stores in a file
   b. Late in the year Jesse follows up with the unit to be sure items were received as reported
   c. AL or Ops Admin (now with liaison access) will enter a one-time payment against the employee’s profile for non-cash award item
   d. Employee will see taxable income reported on December paycheck for any amount over $100 for the aggregate of non-cash awards received by the employee during the calendar year

2. Employee purchases apparel from the ordering unit
   a. No non-cash award form
   b. Names of employees should still be attached to request, and comment made to address the taxable sale of goods to an employee
   c. Employee writes check to university and pays sales tax on the amount due

3. Combination of the two
   a. If a unit decides to cover a certain amount as a non-cash award, the employee is responsible for the balance personally and will pay sales tax
      i. *Example:* Unit covers $50 for each employee. An employee wants $75 worth of items. $50 is reported to payroll tax office from non-cash spreadsheet, employee writes check for $25+sales tax on the personal payment.
   b. It needs to be very clear in the backup what amount is being sold and what amount is being given