

Required Wearables-Uniform

Required clothing and related items necessary for athletes and University employees, to include students.

A uniform is defined by the IRS as: a wearable that is not adaptable for general use and is required as a condition of participation and/or employment.

- Check for mandatory/exclusive contracts and follow all [procurement](#) regulations
- Use the Ref# within the eVA Internal Comments or Line Item Description
- Follow all Branding procedures: [Logo Requests and Download](#)

REF#	Audience	Purpose	Fund Priority and Restrictions	Taxable	Account Code	eVA Comments/Backup Documentation for Card file
U1	Athletic Team Members and Club Sports Teams	Clothing and related wearables are mandatory wear for team participants and their coaches. Examples include protective sportswear, hats, specific clothing and shoes required to participate in the sport.	None	No	71311	U1 REF code and clear description of purchase.
U2	UMW Staff and Student Employees	Required clothing and related wearables essential for job performance. Example would be police personnel for required wearables such as clothing, hats, badges, and protective gear. Regalia is an allowable rental only.	None	No	71311	U2 REF code and clear description of purchase.


Wearables-Non-Uniform

Non-uniform clothing and wearables to promote the university, ensure brand awareness, promote campus events, club or team member affiliations or provide wearables to aid in recruitment, retention, and engagement of students.

Non-uniform wearables are suitable for wear in the general public and taxable in some situations.

- First, check with Barnes and Noble for purchase through the [University Bookstore](#) ,then check mandatory contracts and follow all [procurement](#) regulations.
- Use the Ref # within the eVA Internal Comment section or Line Item description
- The Gift Log is used for tracking items taxable to employees
- [Logo Requests and Download](#) Requests and Procedures

Ref#	Audience	Purpose	Fund Priority and Restrictions	Taxable	Account Code	Gift Log	eVA Comments/Backup Documentation for Card file
NU1	Students and Volunteers	Clothing and wearables purchased to promote or identify event attendance or participation, club and membership affiliations. Examples include UMW branded t-shirts, polo shirts and hats.	Use Foundation Funds, 8 Funds, 35XX, 3111, or use 11XX only as a last resort.	No	71313	No	NU1 REF code, notation of clothing recipients (staff, students...), event or program name, and include a few sentences on how the purchase supports the mission of the University.
NU2	UMW Staff and Student Employees &Volunteers	<p>Clothing and wearables purchased to promote or identify event attendance. Examples include UMW branded t-shirts, polo shirts, and hats for specific event participation.</p> <hr/> <p>Non-uniform standard work attire, such as polo shirts or t-shirts for department staff members to wear within the office, or for on or off-site event/conference attendance.</p>	<p>Use Foundation or non-state Funds. Do not use 11XX, 3111 or 3511 unless Exception is granted. Contact AVP for Finance prior to purchase.</p> <p>Approved Exceptions include: Move in Day, Orientation, Theatre productions and Dodd Auditorium event.</p>	Employee recipients are taxed if the value of items received is \$50.00 or more.	<p>71313-for individual items costing \$49.99 or below.</p> <p>71313G-for individual items costing \$50.00 and above.</p>	Only for items coded to 71313G Follow all Gift Giving Procedures	<p>NU2 REF code, notation of clothing recipients (staff, students...), event or program name, and include a few sentences on how the purchase supports the mission of the University.</p> <p>When purchasing items in bulk, (qty is "1" on eVA order) include cost of individual item.</p> <p>FOAP exception from AVP must be attached to eVA Requisition Header.</p>

NU3	UMW Students	Branded Clothing and wearables purchased for awards or prize giveaways. Examples would include providing t-shirts as a door prize or a hat to a bingo winner.	None	Taxable if total of all goods received in a calendar year reaches \$600.00	71313-for individual items costing \$49.99 or below. 71313G-for individual items costing \$50.00 and above	Yes. Follow all Gift Giving Procedures	NU3 REF code, notation of clothing recipients (staff, students...), event or program name, and include a few sentences on how the purchase supports the mission of the University. When purchasing items in bulk, (qty is "1" on eVA order) include cost of individual item.
NU4	UMW Staff and Student Employees	Branded Clothing and Wearables purchased for prize giveaways. Examples would include providing t-shirts as a door prize or a hat to a bingo winner. Employee Awards must be managed through the Dept. Of Human Resources.	None	Employee recipients are taxed if the total value of all items received is \$50.00 or more	71313-for individual items costing \$49.99 or below. 71313G-for individual items costing \$50.00 and above	Yes. Follow all Gift Giving Procedures	NU4 REF code, notation of clothing recipients (staff, students...), event or program name, and include a few sentences on how the purchase supports the mission of the University. When purchasing items in bulk, (qty is "1" on eVA order) include cost of individual item.
NU5	University Community and/or Public at large	Clothing and other purchases for mass distribution. Purchases in this category may be promotional and marketing in nature for the specific intent of new student-recruitment or brand awareness.	Use Foundation Funds, 8 Funds, 35XX, 3111, or use 11XX only as a last resort	No	71312M *please be mindful of the environmental impact of your SWAG items* 	No	NU5 REF code, notation of clothing recipients (staff, students...), event or program name, and include a few sentences on how the purchase supports the mission of the University.

Fundraising

Fundraising is defined as any activity, including solicitation, held by a University organization for the purpose of generating revenue to support the programs and activities sponsored by the organization.

Follow the University Solicitation Policy E.2.9.6 on [Board Doc](#)

- Check for mandatory/exclusive contracts and follow all [procurement](#) regulations
- Use the eVA # within the eVA Comment section or Line Item description
- Follow all Branding procedures: [Logo Requests and Download](#)

Ref#	Audience	Purpose	Fund Priority and Restriction	Taxable	Account Code	eVA Comments/Backup Documentation for Card file
F1	UMW community at large to include visitors.	Branded clothing and wearable items purchased with the intent of resale. Examples include hats, t-shirts, totes, and badges.	Foundation Funds 8 Funds, 3512, 3513	Foundation Funds, 8 Funds, 3512, 3513,	71313	F1 REF code, notation of clothing recipients (staff, students...), event or program name, and include a few sentences on how purchase supports the mission of the University.

U Updated AP. 9/1/23