UNIFORM ALLOWANCES **8572.5**
(Revised 12/02)

In addition to the income reporting requirements, some uniform allowances are subject to withholding for retirement contributions. If applicable, the provisions for retirement contributions will be included in the employees' Memorandum of Understanding (MOU).

If the MOU stipulates that the uniform allowance is subject to retirement contributions, agency accounting offices will not make uniform allowance payments to employees. Agency human resources offices will request a payroll warrant be issued through the SCO payroll system. The payroll system will contribute the State's share and withhold the employee's share of the retirement contributions. If applicable, the benefit will be reported and the employment taxes will be withheld.

Agency accounting offices may pay uniform allowances not subject to retirement contributions. Payment may be made by issuing a revolving fund check or presenting a claim schedule to the SCO. However, these payments are subject to the withholding and reporting requirements as provided in SAM Section 8572.