

Apparel for Employees

Buying apparel for employees involves several factors. There are help documents and websites to walk you through each step in the process.

1. **Brand Compliance**, 2. **Purchasing Vendor Compliance**, 3. **Taxable Income or Sales Tax Compliance**

Brand Compliance

- Design tips, brand requirements and approval process information is available on the CFAES brand Web page: <http://cfaes.osu.edu/brand>.
- Most items will require a three-step Brand Approval Process with final approval coming from university Trademark and Licensing. The email you receive from Trademark and Licensing should be attached to all eRequest submission for orders and this will prove you have appropriate brand approval.
- Information about this process is available at the <http://cfaes.osu.edu/brand> site and in the [Promotional Items Guide](#).
- *Exception:* Some of the available vendors already have approved CFAES logos and have online ordering processing if all you want is a standard item with your department name. In these instances you do not need Trademark and Licensing approval.
 - As long as you are following strictly the examples available here: <http://cfaes.osu.edu/brand/clothing-examples>
 - As soon as you want a variation of these examples you MUST proceed through the three-step branding approval process – this includes adding team names, program areas, other logos, etc.



Purchasing Vendor Compliance

The vendor selection will depend upon whether or not you plan to sell your items.

1. FOR SALE: Will you be selling the items?
 - a. If yes, then you must first contact J America or Fanatics Inc., the university's exclusive vendors for For Sale items. They may not want your order – and if they say this, keep the email and attach it to the eRequest for purchase and proceed with one of the 12 vendors below.
J America contact: Austin Waddle, 614:626:4946, austinw@kelleysalesteam.com, kelleysalesteam.com
2. NOT FOR SALE: Choose a vendor from the Contract Book or use J America
Click Contract Book for 12 vendors: <https://purchasing.osu.edu/contract/contractCategory.aspx>
Example process for using a contracted vendor:

American Solutions for Business allows ordering for small quantities and has a pre-approved CFAES logo allowing you to bypass the approval process as long as you follow instructions for standard design templates referenced in the Brand section above.

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- **Navigation:** go to eRequest.osu.edu, click New, click the eStores icon, click Supplier Websites, click American Solutions for Business, click On Demand Apparel and Promotional Products, navigate to what you would like to purchase, choose the color and quantity, choose the CFAES Logo, and add your department name if you choose – follow the instructions in the Brand section above carefully, click add to cart, click send order, click checkout.
- **eRequest:** needed on the eRequest
 1. Complete all of the normal field on the eRequest
 2. In Additional Information type: using basic brand templates – no brand approvals required
 3. In Additional Information type:
 - Items for employees are taxable (HRA submitted) or
 - Items for employees are not taxable per Cindy Buxton (also attach email from Cindy)
 4. Add an attachment with the individual's names and employee status who will be receiving the items

Optional: Add Your Department, Your Name or Both (Click Please Select to see options)	
Text Position:	Right Chest-Department & Name ▼
Department	OSU EXTENSION
	\$6.50 per line - Max char. 30
Name	ADVENTURE CENTRAL

Tax Compliance

The vendor contracts are for sales to OSU units only – not for sale to individuals. If an employee wants CFAES-branded apparel there are two options for this.

1. The office can buy with an eRequest and give to the employee for free.
The employee can be charged the purchase cost of the item as taxable income.
 - a. Process guide here:
<http://cfaesfinance.osu.edu/sites/cbo/files/imce/Training/Taxable%20Benefit%20Process.pdf>
 - b. Not all things are taxable – email [Cindy Buxton](#) to know for sure if your items are taxable.
 - c. Get permission from the employee prior to ordering: as unique items usually cannot be returned and taxable income additions cannot be reversed.
 - d. The unit leader (or designee) will be required to enter an HR Action Request (Pay Additional Compensation) after the items have been given to the employees for each person. The employee will end up paying on average about one-third of what the University paid for from their next paycheck.
2. The office can buy with an eRequest and sell the item to the employee.
The office can sell the item to the employee.
 - a. The employee can purchase from the university.
 - b. Just like you would if you were doing a fundraiser and selling to the public.
 - c. You would need to charge them sales tax on the item (the university is tax exempt, the employee and public are not).
 - d. So they would pay the full price the university paid plus the sales tax applicable for your county.
Information about sales tax: <http://cfaesfinance.osu.edu/sites/cbo/files/imce/Training/Sales%20Tax.pdf>

Resources

- Brand Compliance: [CFAES Brand Team](#)
- Vendor Compliance: [Fiscal Service Center Representative](#)
- Tax Compliance: [Cindy Buxton](#)
- HR Action Request Help: [HR Service Center Representative](#)