



## GUIDELINES FOR UNIFORM DRESS CODE FOR EXECUTIVES

### 1.0 OBJECTIVE

To prescribe a set of guidelines for uniform dress code for SAIL executives to facilitate an acceptable decorum of appearance at work place including while on official tour.

### 2.0 SCOPE

The guideline covers all the executives on the rolls of SAIL Plants/Units.

### 3.0 UNIFORM CODE FOR EXECUTIVES

3.1 The prescribed attire/dress including color options and specific instructions for dress code for both male and female executives for purchase in each category for the purpose of tax benefits is as per details shown under:-

#### A. Male Executives:

S. No.	Attire/Dress Type	Color Options	Specific Instructions
1.	Smart Formal Shirt (full/half sleeve)	Light Grey/Light Brown/Sky Blue/White	<ul style="list-style-type: none"> <li>• Plain or with minimal stripes</li> <li>• Any fabric with formal appearance</li> </ul>
	Formal Trouser/Pant/Chinos	Dark Grey/Navy Blue/Black/Dark Brown	
2.	Belt	Black/Brown	<ul style="list-style-type: none"> <li>• Soft leather material</li> </ul>
3.	Shoes	Black/Brown	<ul style="list-style-type: none"> <li>• Formal</li> </ul>
4.	Tie (plain/with stripes)	Navy Blue/Red/Grey/Black	<ul style="list-style-type: none"> <li>• Tie is optional</li> </ul>

#### B. Female Executives:

S. No.	Attire/Dress Type	Color Options	Specific Instructions
1.	Saree (plain with border)	Pink/Light Brown/Navy Blue/Green/Black	<ul style="list-style-type: none"> <li>• Any fabric with formal appearance.</li> <li>• Stripes if any should be minimal.</li> </ul>
	Blouse (plain/with border)	Pink/Navy Blue/Black/Brown/Green	
2.	Kameez/Top (plain/stripes)	Pink/Light Brown/Navy Blue/Black/Green	<p><i>Note: Female executive may opt for male dress code.</i></p>
	Salwar (plain)	Navy Blue/Brown/Black	
3.	Dupatta (plain/with border)	Pink/Green/ Blue/White/ Black	
4.	Sandals/Belly Shoes	Black/Brown/White	



**C. Common for Male & Female Executives:**

S. No.	Attire/Dress Type	Color Options	Specific Instructions
1.	Suit (full/half sleeve)	Navy Blue/Black/Grey	• Western Style or India for Suit/Blazer/Indian Jacket.
2.	Blazer/Indian Jacket/ Woolen Sweater	Navy Blue/Black/Grey	
3.	Socks	Blue/Black/Brown/Grey	
4.	Lab Coat (For doctors only)	White	• Any fabric with formal appearance
5.	Overall (for shop floor only)	Dark Blue/Black/Grey	

**4.0 ATTIRE/DRESS COMBINATIONS**

- 4.1 The uniform dress code will be implemented on uniform basis across each Plant/Unit.
- 4.2 Each Plant/Unit may choose different color combination for male/female executives and for different set of working conditions, limited to not more than one color combination of one type of working condition from the prescribed attire:
- Works Area in Summer Season
  - Works Area in Winter Season
  - Non Works Area in Summer Season
  - Non Works Areas in Winter Season
- 4.3 The prescribed dress code shall be made applicable at workplace from Monday to Friday (including while on tour/training/meetings etc.).
- 4.4 The Uniform Dress Code once adopted can only be changed/alterd after a period of 2 (two) financial years.

**5.0 RESTRICTED AND EXEMPTED ATTIRE/DRESS**

- 5.1 The following attire/dress shall be restricted and not to be worn on the working days in the Plant/Unit premises:
- Clothes that are gaudy or not fitting well;
  - Casual wear or Traditional wear;
  - Singlet, T-shirts, Denim Jeans;
  - Clothing that displays slogans or symbols especially those that could cause offence or damage to the Company's reputation; and
  - Clothing or jewellery that could present a health and safety risk.
- 5.2 Exemption has been allowed for the following:
- Turban may be worn for religious, cosmetic or other legitimate purposes in sober color.
  - Facial coverings for religious reasons
  - Persons with disabilities may be allowed reasonable relaxation towards adherence of the dress code.



5.3 Employees who occupy roles that require protective/safety clothing or footwear i.e. Personal Protective Equipments (PPEs) such as Safety Helmet, Safety Shoes, Dust Mask, Ear Plug/ Muff, Eye Protection, Face Protection, FR Jacket & Trouser, Leg Patti, Neck Guard, Hand Gloves etc. are obliged to wear the same in consonance with the prescribed dress code, while carrying out their duties as required by law or by the Company's rules.

## 6.0 TAX EXEMPTION

6.1 The expenditure towards Uniform and Washing Allowances are eligible for income tax exemption as per the provisions of the Income Tax Act, 1961 and Income Tax Rules 1962 in force for the time being.

6.2 The executives will be allowed to claim tax-exemption on expenditure incurred on uniform on submission of an undertaking in the prescribed format of having incurred the expenses acquiring the prescribed items during the current financial year and has to adhere to the uniform code regularly.

6.3 The tax exemption will be limited to the amount as per the percentage of basic pay prescribed as a uniform allowance under the cafeteria approach or the self-certified actual expense incurred towards acquiring the prescribed uniform subject to the applicable ceilings, whichever is lesser.

Provided that the employee shall be required to preserve the original invoices/bills for the prescribed period and furnish them on demand for which he/she has submitted an undertaking to claim the uniform allowance.

6.4 The tax exemption on washing allowance can be availed by an employee limited to the amount shown below corresponding to the respective grades, on the basis of an undertaking that he/she has actually incurred expenditure on washing/dry cleaning and pressing/ironing charges on uniforms.

Grade	Washing Allowance (Rs. per month)
Upto E-3	1200/-
E-4 to E-5	1600/-
E-6 to E-8	2000/-
E-9 and above	2500/-

## 7.0 TERMS & CONDITIONS

7.1 The uniform allowance upto 4% of basic pay along with washing allowance upto 2% of basic pay (as may be revised from time to time), shall be compulsory under cafeteria approach for all executives.

7.2 It shall be mandatory for all Plants/Units to comply with the prescribed uniform guidelines. These guidelines will supersede all the existing dress code practices/guidelines in this regard.



**8.0 EFFECTIVE DATE OF IMPLEMENTATION**

8.1 The guidelines shall be applicable from the Financial Year 2021-22 onwards.

**9.0 SAVING**

9.1 Chairman, SAIL reserves the right to make any amendment or cancellation of any of these rules without prior notice and without assigning reasons thereof.

9.2 The power to interpret any of the provisions under this policy rests with Director (Personnel), SAIL.

<~~~~~>