



BeneFLEX HR TMA & Parking Qualified Expenses

Per IRS regulations, the following, while not intended to be complete, illustrates examples of eligible transportation and parking expenses. Expenses must be incurred during the Plan Year from which you are requesting reimbursement. Expenses are considered incurred when service is rendered, not when service is billed or payment is made. Expenses cannot be reimbursed in advance of the date service is rendered.

Eligible Transportation Expenses*

- **Transit Pass**

Any pass, token, farecard, voucher, or similar item (including an item exchangeable for fare media) that entitles a person to transportation (or transportation at a reduced price) on mass transit facilities (whether or not publicly owned) or provided by any person in the business of transporting persons for compensation or hire if provided in a highway vehicle with a seating capacity of at least six adults (excluding the driver) ride free of charge.

- Mass transit facilities may include: bus, ferry, rail, subway, monorail, streetcars, and tramcars, among others.

- **Vanpooling**

There are three types of vanpools that may qualify as a qualified transportation fringe benefit: employer-operated, employee-operated, and private or public transit-operated.

Eligible Parking Expenses*

- **Qualified Parking**

Parking is “provided” to an employee if the employer pays (directly to a parking lot operator or by reimbursement to the employee), or the employer provides the parking on premises that it owns or leases.

- Parking provided to an employee at or near the business premises of the employer; and
- Parking provided to an employee at or near a location from which the employee commutes to work by mass transit, vanpooling, or in a commuter highway vehicle, by carpool, or by any other means. Note: Does not include parking at or near employee’s home.

*Refer to your Summary Plan Description (SPD) to determine your plan(s) eligibility.