

SECTION 5.9: EMPLOYEE TRANSPORTATION REIMBURSEMENT ACCOUNT

- A. The Board of County Commissioners has established an Employee Transportation Reimbursement Account for the benefit of its employees. The account allows employees to pay for certain eligible parking, mass transit, and van pooling expenses through a pre-tax payroll deduction. The Board of County Commissioners reserves the right to terminate or change this plan at any time.
- B. Human Resources is responsible for providing details of the plan and for overall administration of the plan.

ELIGIBILITY AND ENROLLMENT

- C. All Hamilton County employees and elected officials are eligible to participate.
- D. An employee may enroll at any time and enrollment remains in force until canceled or changed in writing. An enrollment is effective the first of the month following receipt of the enrollment form by Human Resources.
- E. Deductions will be taken on a twice a month basis (24 per year). During months that have three pay periods, the deduction will be taken from the first two pay periods.
- F. An active employee may change the deduction election amount up to four times per year. Retroactive changes are not permitted. In addition to the four changes, an employee has one additional option to discontinue participation.
- G. An active employee may discontinue participation at any time. An election cannot be revoked for a month that has already commenced. Anyone terminating employment with the County may still request reimbursements for expenses incurred while a participant in the plan, so long as the request for reimbursement is made within 180 days of the expense being incurred and before March 31st after the plan year.
- H. Unused account balances for terminated employees are not refundable and will be forfeited.

ELIGIBLE EXPENSES

- I. The following types of expenses are eligible for reimbursement.
 - 1. Parking expenses incurred at or near work address (excluding residence),
 - 2. Mass transit passes and tokens,
 - 3. Commuter van pooling fares (Ride Share). The van must seat 6 adults (excluding driver) to provide travel between home and work, where at

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least 80% of the mileage is reasonably expected to be incurred for transporting employees to and from work.

INELIGIBLE EXPENSES

- J. The following are examples of expenses not eligible for reimbursement: taxicab fares, car pooling, tolls, or vehicle operation expenses.
- K. Expenses incurred prior to employee participation in the plan are not eligible. Expenses incurred after termination of employment are not eligible.

REIMBURSEMENT

- L. Once an employee establishes an account with a pre-tax payroll deduction, eligible expenses may be submitted for reimbursement.
- M. The employee is reimbursed from his/her account with pre-tax dollars, up to IRS limits, upon submitting a Reimbursement Request Form with required documentation of provider, amount, dates, and receipt/evidence of payment.
- N. Appropriate documentation for the receipt/evidence of payment includes one of the following:
 - 1. A copy of the check made payable to the provider (parking company, mass transit, etc.);
 - 2. A copy of the cancelled check made payable to the provider;
 - 3. A receipt from the provider that includes the dates of service and employee's name; or
 - 4. In situations where a receipt is not normally given (e.g., daily parking, metered parking, etc), a signed affidavit (which includes date and amount spent) is required.
- O. Employees must submit requests for reimbursements within 180 days of incurring expenses, but not later than 90 days following the last day of the employer's designated plan year (by March 31 following the plan year).
- P. An employee cannot be reimbursed for any amount that exceeds his/her current account balance. No amounts above the monthly plan limits as referenced in Section Q. below will be reimbursed.

PLAN LIMITS

- Q. The maximum amounts of reimbursement are established by the Federal Government. To learn of the current maximum monthly benefits for mass transit passes, van pooling, and parking, employees may contact Human Resources.

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PLAN YEAR / REFUNDS

- R. The plan year begins January 1 and ends December 31. Any balances in accounts will be carried forward to the next plan year, unless the participant has terminated employment. No cash refunds are permitted.

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