

Justice Administrative Commission



Qualified Transportation Benefits Plan

The Justice Administrative Commission Qualified Transportation Benefits Plan Packet

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Justice Administrative Commission

Qualified Transportation Benefits Plan

This plan establishes a qualified transportation benefits deduction program for the employees of the State of Florida Offices of the State Attorneys, Public Defenders, Capital Collateral Regional Counsels, the Statewide Guardian Ad Litem Program, the Criminal Conflict and Civil Regional Counsels, and the Justice Administrative Commission.

I. Definition of Qualified Transportation Benefits¹

IRC §132(f) allows employers to offer employees the opportunity to set aside a portion of their salary, under a salary reduction arrangement, to pay for their personal expenses for commuting to and from work. Employees will not be taxed on amounts set aside and used for qualified expenses. **This plan only includes qualified parking expenses.** For taxable years beginning in 2007, the monthly limitation regarding the benefit exclusion amount for qualified parking is \$215.

II. Expenses that Qualify

There are 3 different types of transportation expenses that qualify for this pre-tax benefit under the Internal Revenue Code §132(f). The Justice Administrative Commission Qualified Transportation Benefits Plan allows for Qualified Parking Expenses only. Below are examples of Qualified Parking Expenses under the Internal Revenue Code §132(f).

- A. Parking in any privately owned lot near the employee's place of employment
- B. Parking in any state owned lot near the employee's place of employment
- C. Parking in any county owned lot near the employee's place of employment
- D. Parking in any public parking lot near the employee's place of employment
- E. Parking at a location from which the employee commutes the remainder of the distance to work by carpool or mass transit

Qualified parking does **not** include the value of parking provided to an employee that is excludable from gross income under section 132(a)(3) as a working condition fringe benefit, or reimbursement paid to an employee for parking costs that is excludable from gross income as an amount treated as paid under an accountable expense reimbursement plan, or parking on or near property used by the employee for residential purposes.

III. Plan Provisions

1. Compensation Reduction Election

Employees may participate in this program by completing a written compensation reduction election whereby choosing a fixed amount of compensation to be withheld pre-

¹ From BOSP Manual Volume VI, Section 8

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tax and received at a future date. IRC §132(f) requires that the compensation reduction election or “salary reduction agreement”, be made in writing and include the date of the election, the amount of the compensation to be reduced, and the period for which the benefit will be provided. The Justice Administrative Commission Compensation Reduction Agreement Forms will be used as the official documents to meet the above federal requirements. There are two different compensation reduction agreement forms based on the nature of the agreement. You can choose between direct vendor payment and employee reimbursement for qualified parking. The two forms are listed below:

- A. Direct Payment of Vendor for Parking Compensation Reduction Agreement Form
- B. Employee Reimbursement for Parking Compensation Reduction Agreement Form

JAC will enter the elected deductions into the payroll system and withhold the pre-tax deduction for qualified transportation benefits from the employee’s pay in a holding account, pursuant to the terms and conditions of the written agreement, to be later applied directly to the purchase of the qualified parking benefit.

The employee election amount may not exceed the monthly maximum for the benefit category and the election must be made before the employee is able to currently receive the taxable compensation. The maximum benefit amount for qualified parking in 2007 is \$215 per month. The monthly maximum may be updated in the future due to cost-of-living adjustments. The adjusted figure will be announced by the IRS before the beginning of the year.

The elections are irrevocable after the beginning of the period for which the qualified transportation benefit will be provided. However, unused amounts can be carried over to any subsequent months, including months in later years, but cannot be used for any other purposes and cannot be refunded to the employee. Unused salary reduction amounts **cannot** be refunded to the employee or used for any purpose other than qualified transportation expenses even if the fringe turns out to cost less than the compensation reduction. Participants must acknowledge that there is the possibility that forfeitures might occur upon termination of employment, as the salary reduction amounts are not refundable. To the extent that any funds are forfeited, the funds are restricted to defraying administrative costs associated with providing the Qualified Transportation Benefit Plan such as printing and mailing.

Requests for deductions, changes in deductions and terminations of deductions must be submitted via the appropriate form no later than the 10th of the month prior to the designated election month. If a request is received after the 10th of the month, it will be processed for the following month. See the table below for more details.

Paperwork Received	Earliest Benefit Begin Date
November 11 th to December 10 th	January 1 st
December 11 th to January 10 th	February 1 st

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January 11 th to February 10 th	March 1 st
February 11 th to March 10 th	April 1 st
March 11 th to April 10 th	May 1 st
April 11 th to May 10 th	June 1 st
May 11 th to June 10 th	July 1 st
June 11 th to July 10 th	August 1 st
July 11 th to August 10 th	September 1 st
August 11 th to September 10 th	October 1 st
September 11 th to October 10 th	November 1 st
October 11 th to November 10 th	December 1 st

Compensation reductions due to employer administrative error may be refunded, less any applicable taxes. Requests for the correction of administrative errors will be submitted by the JAC Human Resources Office to the Bureau of State Payroll.

2. Option One: Direct Vendor Payment for Qualified Parking Expenses

Qualified transportation expenses for parking may be paid directly by the Justice Administrative Commission. To enroll in this program, complete the QTB Compensation Reduction Agreement for Direct Payment of Parking Vendors and submit it to JAC by the 10th of the month prior to the election period. Information such as monthly amount to be withheld and paid directly to the vendor, garage/lot location, vendor name, vendor address and tax ID is required on the form. JAC will send a warrant directly to the vendor according to the information on the completed form by the 1st of each month to be provided for a specified future period (such as qualified parking to be used during a future calendar month).

3. Option Two: Employee Reimbursement for Qualified Parking Expenses

Qualified parking expenses may be reimbursed to the employee by the Justice Administrative Commission. Employees can request reimbursement of qualified parking expenses by completing the Employee Reimbursement Request Form. Evidence such as receipts must be provided along with the Employee Reimbursement Request Form to show the expenses were incurred. Also, an employee signature is required certifying that the expenses qualify as valid expenses under this plan. Certifications can be provided only after the expense has been incurred. The completed Employee Reimbursement Request Form along with any required documentation (receipts, etc.) must be submitted within 180 days after an expense has been paid to meet the requirement that substantiation occur within a reasonable period of time.

In order to ensure a quick turnaround on your reimbursement submissions, the Justice Administrative Commission requests that you submit your reimbursements on a monthly basis. If you must pay daily or weekly to park, please wait and send in a month's worth of receipts at one time.

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The Justice Administrative Commission will collect all of the necessary documentation and audit the reimbursement requests to ensure they are reasonable, qualified, and within the statutory limits. Reimbursement requests that do not meet the above criteria will be returned to the employee with a letter citing the deficiencies. Reimbursement requests that pass the audit process will result in a reimbursement to the employee for the qualified expense.

The Justice Administrative Commission will monitor all reimbursement requests, maintaining balances on a monthly and yearly basis for each employee participating in the transportation benefits program. All reimbursement documentation will be maintained in a file for audit purposes.

IV. Effects of the Qualified Transportation Benefits Plan²

1. Employee Savings

Employees electing pretax payroll deductions will experience reduced taxable income and reduced social security, Medicare, and income tax withholding. The reductions will be included on Form W-2 Wage and Tax Statement, boxes 1 through 6. The gross reduction amount will be shown in box 14 and labeled "132."

2. Employer Savings

The employing agency will experience a corresponding reduction in employer contributions associated with social security and Medicare tax contributions. The Bureau of State Payrolls will not collect, deposit or document employer savings.

3. Social Security

Because a salary reduction agreement reduces the employee's gross income for FICA tax purposes, Social Security benefits may be slightly reduced for those employees under the maximum salary limitation for social security contributions.

4. IRC Section 125 Plan

A qualified transportation fringe benefit program cannot be part of an IRC §125 cafeteria plan; otherwise, a pretax transportation benefit will have no effect on a §125 plan.

5. Retirement Plans

The Consolidated Appropriations Act of 2001, signed into law on December 21, 2000, amended IRC §415(c)(3) and IRC §403(b) to include salary reduction amounts for qualified transportation fringe benefits within the definition of compensation. As a result, salary reduction amounts for qualified transportation fringe benefits will not affect the state's qualified retirement plans (FRS, ORP, OAP, and PEORP) or supplemental 403(b) plans. IRC §457 defines "includible compensation" as the participant's income as

² From BOSP Manual Volume VI, Section 8

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defined in IRC § 415(c) (3). Salary reduction amounts for qualified transportation fringe benefits will not affect the state's deferred compensation program.

6. Other Compensation-Based Benefits

For other compensation-based benefits (such as disability, or life insurance coverage) that may be affected by the pretax salary reductions, the definition of compensation could be revised, although such revisions would generally require plan and/or contractual amendments and possibly statutory amendments. Guidance from the Division of State Group Insurance has been requested.

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Qualified Transportation Benefits Plan
Q & A

V. Qualified Transportation Benefits Q & A

1. Who can enroll in the Pre-Tax Parking Reimbursement Account Program? Q & A

A Eligible employees include those who incur parking expenses while actively in the employment of the State of Florida Offices of the State Attorneys, Public Defenders, Capital Collateral Regional Counsels, the Statewide Guardian Ad Litem Program, the Criminal Conflict and Civil Regional Counsels, and the Justice Administrative Commission.

2. When can I enroll?

A You may enroll in the program by the 10th of the month prior to your elected benefit period. (If you wish to start benefits July 1st, your salary reduction form is due to JAC by June 10th.) See the table on page 5 for more details.

3. How do I enroll?

A Complete and submit one of the two Qualified Transportation Benefit Plan Employee Compensation Reduction Election/Agreement Forms (Direct Payment to Vendor for Parking or Employee Reimbursement for Qualified Parking Expenses) to your payroll/HR representative. He/She will forward the form and any other required information to the Justice Administrative Commission.

NOTE: In order to begin benefits in the following month, the form must be received by JAC no later than the 10th of the month.

4. How much can I have deducted from my paycheck?

A The maximum tax-free payroll deduction is \$215 per month for qualified parking.

5. Is there a cost to enroll in the Pre-Tax Reimbursement Account Program?

A No. There is no cost to enroll.

6. If I elect for JAC to pay my parking lot directly, when will they receive the payment?

A Payments to vendors will be mailed the last week of each month. Therefore, the vendor should receive the payment by the 1st of each month.

7. How do I get reimbursed?

A Enroll in the QTB Program by completing one of the two Qualified Transportation Benefit Plan Employee Compensation Reduction Election/Agreement Forms (Direct Payment to Vendor for Parking or Employee Reimbursement for Qualified Parking Expenses). Then, after incurring the allowed expense in the election period, complete and submit an Employee Reimbursement for Parking Form along with appropriate receipt(s), to your payroll/HR representative or to a JAC address. This documentation must be submitted within 180 days (six months) of the expense per IRC §132(f).

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Q & A

8. How often can I submit a claim form?

A You can submit one claim per month. If you pay daily or weekly, please accumulate your receipts and send them in monthly.

9. What information needs to be included on my parking fee receipt?

A Your parking receipt should include the date(s), payment amount, vendor, and location, if possible.

10. What if my parking facility does not provide a receipt when I pay my parking fees?

A If a receipt cannot be obtained, a credit card statement showing the vendor, date, and amount paid or a completed JAC Parking Receipt Form signed by a designee for the parking lot/garage will be accepted. Copies of checks to the vendor or certifications written by the employee will not be accepted as proof of the expense.

11. Can I change my pre-tax parking payroll deduction at any time?

A You may change your election at any time prior to the 10th of the month prior to the election month. (If you wish to change your benefits starting July 1st, your agreement form is due to JAC by June 10th.)

12. Can I cancel my pre-tax parking payroll deduction at any time?

A You may cancel your election at any time up to the 10th of the month prior to the beginning of the election period pursuant to the Transportation Benefit Program.

13. Does my SunPass qualify as a qualified transportation benefit?

A No. Per IRC §132(f), toll expenses, like the Florida SunPass, are not included in the Qualified Transportation Benefits Plan.

14. Whom do I contact to determine the status of my claim?

A You will be able to check the status of your claim via the JAC website <www.justiceadmin.com>. When you enroll, you will receive a unique enrollee number along with instructions on how to use the number to view status information online. NOTE: JAC is still working out the details of the online status system.

15. Whom do I contact if my reimbursement check is lost or stolen?

A You should contact JAC's QTB Plan Administrator (to be named later).

16. What if I have funds left in my account at the end of the year?

A Unlike other benefit plans (such as Flexible Spending Accounts), unused benefit amounts rollover to the next election period, regardless of year. You may not, however, use the funds for anything other than qualified parking expenses.

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Q & A

- 17. Will my Pre-Tax Parking Reimbursement Account payroll deduction automatically continue if I transfer from one agency to another?**
- A No. Each agency administers its own Qualified Transportation Benefit Plan and cannot be transferred.
- 18. Do I need to cancel my Pre-Tax Parking Reimbursement payroll deduction when I transfer from one agency to another agency that provides QTB parking?**
- A Yes. You must cancel your payroll deduction at your old agency and reenroll at your new agency. Each agency administers its own Qualified Transportation Benefit Plan and funds cannot be transferred.
- 19. Do I have to cancel my Pre-Tax Parking Reimbursement payroll deduction when I transfer from a State Attorney's office to a Public Defender's office or another State Attorney's office?**
- A Yes. You must cancel your payroll deduction at your old office and reenroll at your new office. Each office's HR staff keeps their own records on deductions. However, when transferring within OLO 210000, your previously deducted funds will be available to you in your QTB plan account.
- 20. When I stop participating in the Pre-Tax Parking Reimbursement Account Program and I have money left in my account, will it be automatically refunded to me?**
- A No. Unused benefit amounts are forfeited. Any QTB funds that are forfeited are restricted to use in defraying some of the administrative costs associated with providing the qualified transportation benefits.
- 21. Are there any circumstances in which I can receive a refund of money left in my Pre-Tax Parking Reimbursement Account?**
- A No. Per IRC § 132(f) and Treasury Reg. Section 1.132-9, Q-15, unused salary reduction amounts cannot be used for any other purpose and cannot be refunded to the employee.
- 22. If I go on a Leave of Absence, will my Pre-Tax Parking Reimbursement Account Payroll deductions continue?**
- A If you are going on a leave of absence with pay and wish for your deductions to cease while you are not at work, you must submit a Compensation Reduction Agreement Form with the Election to Cease Participation box checked. The form must be received by JAC no later than the 10th of the month prior to the beginning of your leave of absence. Otherwise, the deduction will continue as stated in the Compensation Reduction Agreement.

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Q & A

- 23. Can I divert the maximum amount of money allowed to the Pre-Tax Parking Fund even if I, myself, will not expend the total amount on parking in order to claim my spouse's parking costs?**
- A No. Since the benefit is tied directly to the employer, a spouse's commuting costs cannot be claimed. IRC Section 132(f) allows the program to pay for an employee's personal expenses associated with commuting to and from work ONLY.
- 24. If I am receiving the maximum benefit allowed by law, will my benefit automatically increase when the statutory maximum is increased?**
- A No. You will need to complete and submit a new Qualified Transportation Benefit Plan Employee Compensation Reduction Election/Agreement Form to your payroll/HR representative. The maximum amount deductible is the amount on the latest compensation reduction form on file.
- 25. How does the money get placed into a holding account at JAC?**
- A Per BOSP Manual Volume VI, Section 8, Page 11, each payroll remittance shall occur by journal transfer to the agency's FLAIR account. [All qualified transportation compensation reduction amounts will come in one lump sum. We, at JAC, will have to monitor the amount contributed by and reimbursed to each individual employee.]
- 26. At what point is an employee allowed to claim a reimbursement?**
- A Reimbursements can be requested after the expense has been incurred but before 180 days have passed.
- 27. Do excess funds in the account come back to the circuit? If not, what is done with these funds?**
- A Per BOSP Manual Volume VI, Section 8, Page 4, unused amounts can be carried over to subsequent months, including months in later years, but cannot be used for any other purpose and cannot be refunded to the employee. Per BOSP Manual Volume VI, Section 8, Page 9, there is the possibility that forfeitures might occur upon termination of employment, as the salary reduction amounts are NOT refundable. Per BOSP the disposition of forfeitures is a management decision. They suggested that an appropriate use of the forfeitures may be to defray some of the administrative cost associated with providing the qualified transportation benefits.
- 28. Can excess funds in the account be used for anything else other than qualified transportation benefits?**
- A Per BOSP Manual Volume VI, Section 8, Page 4, unused amounts can be carried over to subsequent months, including months in later years, but **cannot** be used for any other purpose and **cannot** be refunded to the employee.

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Q & A

- 29. Will the amount of the Pre-Tax Parking Fee Deduction impact the amount I can contribute to my retirement plan or tax sheltered annuities?**
A No. Your retirement contributions will not be affected.
- 30. Will the Pre-Tax Parking Fee Deduction reduce my retirement benefit?**
A No. The Pre-Tax Parking Fee Deduction will not impact your retirement benefit.
- 31. Will the Pre-Tax Parking Fee Deduction affect my Social Security benefits?**
A Since this program has the general affect of lowering your taxable income, Social Security benefits may be slightly reduced for certain participants.
- 32. Will the Pre-Tax Parking Fee Deduction reduce wage increases based on percentage of salary?**
A No. Your salary remains the same; only the taxable income is reduced.

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26 U.S.C.A. § 132 (f)

V 26 U.S.C.A. § 132 (f) Qualified transportation fringe.--

(1) In general.--For purposes of this section, the term "qualified transportation fringe" means any of the following provided by an employer to an employee:

(A) Transportation in a commuter highway vehicle if such transportation is in connection with travel between the employee's residence and place of employment.

(B) Any transit pass.

(C) Qualified parking.

(2) Limitation on exclusion.--The amount of the fringe benefits which are provided by an employer to any employee and which may be excluded from gross income under subsection (a)(5) shall not exceed--

(A) \$100 per month in the case of the aggregate of the benefits described in subparagraphs (A) and (B) of paragraph (1), and

(B) \$175 per month in the case of qualified parking.

(3) Cash reimbursements.--For purposes of this subsection, the term "qualified transportation fringe" includes a cash reimbursement by an employer to an employee for a benefit described in paragraph (1). The preceding sentence shall apply to a cash reimbursement for any transit pass only if a voucher or similar item which may be exchanged only for a transit pass is not readily available for direct distribution by the employer to the employee.

(4) No constructive receipt.--No amount shall be included in the gross income of an employee solely because the employee may choose between any qualified transportation fringe and compensation which would otherwise be includible in gross income of such employee.

(5) Definitions.--For purposes of this subsection--

(A) Transit pass.--The term "transit pass" means any pass, token, farecard, voucher, or similar item entitling a person to transportation (or transportation at a reduced price) if such transportation is--

(i) on mass transit facilities (whether or not publicly owned), or

(ii) provided by any person in the business of transporting persons for compensation or hire if such transportation is provided in a vehicle meeting the requirements of subparagraph (B)(i).

(B) Commuter highway vehicle.--The term "commuter highway vehicle" means any highway vehicle--

(i) the seating capacity of which is at least 6 adults (not including the driver), and

(ii) at least 80 percent of the mileage use of which can reasonably be expected to be--

(I) for purposes of transporting employees in connection with travel between their residences and their place of employment, and

(II) on trips during which the number of employees transported for such purposes is at least 1/2 of the adult seating capacity of such vehicle (not including the driver).

(C) Qualified parking.--The term "qualified parking" means parking provided to an employee on or near the business premises of the employer or on or near a location from which the employee commutes to work by transportation described in subparagraph (A), in a commuter highway vehicle, or by carpool. Such term shall not include any parking on or near property used by the employee for residential purposes.

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26 U.S.C.A. § 132 (f)

(D) Transportation provided by employer.--Transportation referred to in paragraph (1)(A) shall be considered to be provided by an employer if such transportation is furnished in a commuter highway vehicle operated by or for the employer.

(E) Employee.--For purposes of this subsection, the term "employee" does not include an individual who is an employee within the meaning of section 401(c)(1).

(6) Inflation adjustment.--

(A) In general.--In the case of any taxable year beginning in a calendar year after 1999, the dollar amounts contained in subparagraphs (A) and (B) of paragraph (2) shall be increased by an amount equal to--

(i) such dollar amount, multiplied by

(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting "calendar year 1998" for "calendar year 1992".

In the case of any taxable year beginning in a calendar year after 2002, clause (ii) shall be applied by substituting "calendar year 2001" for "calendar year 1998" for purposes of adjusting the dollar amount contained in paragraph (2)(A).

(B) Rounding.--If any increase determined under subparagraph (A) is not a multiple of \$5, such increase shall be rounded to the next lowest multiple of \$5.

(7) Coordination with other provisions.--For purposes of this section, the terms "working condition fringe" and "de minimis fringe" shall not include any qualified transportation fringe (determined without regard to paragraph (2)).

Qualified Transportation Benefits Forms

All Forms are Available at
www.justiceadmin.com

Justice Administrative Commission Qualified Transportation Benefits Plan QTB Forms



Justice Administrative Commission
 Pre-Tax Misc. Deduction Code Agreement
 Qualified Transportation Benefit Program
 Direct Payment of Vendor for Parking

Mail or Fax Completed Form To:
 JAC QTB Plan Administrator
 PO Box 1654
 Tallahassee, FL 32302
 Toll Free Fax: 866-355-7906

Original Election Change of Election Election to Cease Participation

Employee Name	Office/Circuit	Social Security No.

Compensation Reduction Agreement

I have reviewed the terms of the department's Qualified Transportation Fringe Benefit Plan. I understand that I may elect benefits under the Plan to pay for my transportation benefits with pretax dollars.

I understand that I cannot revoke this Agreement as of any date prior to the next month, except that my election will be revoked upon my termination of employment or cessation of eligibility for other reasons. However, I understand that I can revoke my election and make a new election by submitting a new compensation reduction election form prior to the first day of the next monthly period.

I understand that by making the elections I have made on this form, the deductions I have elected will be deducted on a pretax basis. Any previous election and agreement under the plan relating to the same benefits, including any prior election agreements, is hereby revoked.

I agree that my compensation will be reduced by the amount of my required contribution for the transportation benefits I have elected under the plan, and that such compensation reductions will continue for each pay period until this agreement is amended or terminated. I also understand that:

- Compensation reductions under this agreement reduce my compensation for Social Security tax purposes. This means that my Social Security benefits could be decreased because of the decreased amount of compensation that is considered for Social Security purposes.
- Amounts remaining in my Transportation Account after reimbursing my Qualified Transportation Expenses for the month will be carried over to reimbursement me for transportation expenses in a subsequent month. However, if I cease to participate in the plan (for example, because of termination of employment), amount remaining in my Transportation Account after reimbursing my transportation expenses will be forfeited.

Beginning Election Period (Month): 1st, 20

Election Amount:

Monthly Amount ¹	\$	(Up to \$215)	Garage/Lot Name	
			Location	
Vendor Name				
Vendor Address				
Tax ID (or FL Vendor #)				¹ To be paid directly to the vendor

Continuation of Election: I hereby authorize my employer to continue to reduce my taxable monthly compensation by the amount above. I understand that this monthly reduction will continue until such time as I change my election either by notifying my HR representative in writing or by submitting a new compensation reduction agreement form with the election to cease participation box checked.

- Yes, continue this withholding until a new election is received.
- No, this election is for the designated election period (month) only.
- I elect to cease participation in this program.

I have reviewed and understand the terms and conditions of this Qualified Transportation Benefit Compensation Reduction Agreement and in the Department plan description. I hereby certify that I will use the transportation benefits elected on this form ONLY for the purposes for commuting to and from work at the employer. The benefits of this plan have been explained to me and I elect to participate as indicated above.

Employee Signature _____ **Date** _____

For JAC Use Only

Deduction Start Date		Deduction Code		Monthly Amount	\$
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Justice Administrative Commission Qualified Transportation Benefits Plan QTB Forms



Justice Administrative Commission Pre-Tax Misc. Deduction Code Agreement Qualified Transportation Benefit Program Employee Reimbursement for Parking

Mail or Fax Completed Form To:
JAC QTB Plan Administrator
PO Box 1654
Tallahassee, FL 32302
Toll Free Fax: 866-355-7906

Original Election Change of Election Election to Cease Participation

Employee Name	Office/Circuit	Social Security No.

Compensation Reduction Agreement

I have reviewed the terms of the department's Qualified Transportation Fringe Benefit Plan. I understand that I may elect benefits under the Plan to pay for my transportation benefits with pretax dollars.

I understand that I cannot revoke this Agreement as of any date prior to the next month, except that my election will be revoked upon my termination of employment or cessation of eligibility for other reasons. However, I understand that I can revoke my election and make a new election by submitting a new compensation reduction election form prior to the first day of the next monthly period.

I understand that by making the elections I have made on this form, the deductions I have elected will be deducted on a pretax basis. Any previous election and agreement under the plan relating to the same benefits, including any prior election agreements, is hereby revoked.

I agree that my compensation will be reduced by the amount of my required contribution for the transportation benefits I have elected under the plan, and that such compensation reductions will continue for each pay period until this agreement is amended or terminated. I also understand that:

- Compensation reductions under this agreement reduce my compensation for Social Security tax purposes. This means that my Social Security benefits could be decreased because of the decreased amount of compensation that is considered for Social Security purposes.
- Amounts remaining in my Transportation Account after reimbursing my Qualified Transportation Expenses for the month will be carried over to reimbursement me for transportation expenses in a subsequent month. However, if I cease to participate in the plan (for example, because of termination of employment), amount remaining in my Transportation Account after reimbursing my transportation expenses will be forfeited.

Beginning Election Period (Month): 1st, 20

Election Amount:

Monthly Amount \$ (Up to \$215)

Garage/Lot Name
Location

Continuation of Election: I hereby authorize my employer to continue to reduce my taxable monthly compensation by the amount above. I understand that this monthly reduction will continue until such time as I change my election either by notifying my HR representative in writing or by submitting a new compensation reduction agreement form with the election to cease participation box checked.

- Yes, continue this withholding until a new election is received.
- No, this election is for the designated election period (month) only.
- I elect to cease participation in this program.

I have reviewed and understand the terms and conditions of this Qualified Transportation Benefit Compensation Reduction Agreement and in the Department plan description. I hereby certify that I will use the transportation benefits elected on this form ONLY for the purposes for commuting to and from work at the employer. The benefits of this plan have been explained to me and I elect to participate as indicated above.

Employee Signature _____ **Date** _____

For JAC Use Only

Deduction Start Date Deduction Code Monthly Amount \$

Justice Administrative Commission Qualified Transportation Benefits Plan QTB Forms



Justice Administrative Commission
Qualified Transportation Benefit Program
Employee Reimbursement Claim Form

Mail or Fax Completed Form To:
JAC QTB Plan Administrator
PO Box 1654
Tallahassee, FL 32302
Toll Free Fax: 866-355-7906

Employee Name	Office/Circuit	Social Security No.

- The regulations require that employees have actually incurred an expense equal to the amount of reimbursement being sought. (Reimbursements cannot exceed the monthly maximum that has been established by the IRS.)
- An employee's certification plus a parking receipt will be adequate. The receipt substantiation requirement may be satisfied with a credit card receipt or the completed JAC Qualified Parking Receipt Form.
- Employee certification **may** be sufficient substantiation if "a receipt is not provided in the ordinary course of business." For example, where parking meters or coin boxes do not provide a receipt.
- Requests for transportation reimbursement must be submitted within 180 days of the date which the expense was paid.

*****Attach valid receipts for each expense*****

Expense Date	Work Location	Parking Receipt	Claim Amount
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
		<input type="checkbox"/> Parking Receipt Attached	\$
TOTAL REIMBURSEMENT REQUESTED			\$

To the best of my knowledge and belief, my statements in this Reimbursement Request Form are complete and true. I certify that I have incurred the expenses described above on the dates indicated, that the expenses qualify as valid expenses under the Plan, and that I have not been reimbursed previously under any other benefit plan, nor do I expect any of these expenses to be reimbursable elsewhere.

Employee Signature _____ Date _____

For JAC Use Only

Reimbursement Amount	\$ <input style="width: 80%;" type="text"/>	Date In FLAIR	<input style="width: 80%;" type="text"/>	Date Payment Made	<input style="width: 80%;" type="text"/>
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Justice Administrative Commission
Qualified Transportation Benefits Plan
QTB Forms



Justice Administrative Commission
Qualified Transportation Benefit Program
Qualified Parking Receipt Form

Mail or Fax Completed Form To
JAC QTB Plan Administrator
PO Box 1654
Tallahassee, FL 32302
Toll Free Fax: 866-355-7906

Employee Name	Office/Circuit

To Be Completed by Parking Vendor

Vendor Name	_____
Vendor Address	_____
Tax ID (or FL Vendor #)	_____
Garage/Lot Name	_____
Location	_____
Payment Coverage Dates	From _____ To _____
Amount	_____

Vendor Certification

To the best of my knowledge, my statements in this Parking Receipt Form are complete and true. I certify that the amount listed above was paid by the above named employee for his/her own parking expense.

Vendor Signature _____ **Date** _____

Employee Certification

To the best of my knowledge and belief, my statements in this Parking Receipt Form are complete and true. I certify that I have incurred the expenses described above on the dates indicated, that the expenses qualify as valid expenses under the Plan, and that I have not been reimbursed previously under any other benefit plan, nor do I expect any of these expenses to be reimbursable elsewhere.

Employee Signature _____ **Date** _____

****This form must be submitted with the accompanying Employee Reimbursement for Parking Form to be considered for reimbursement****

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