Commuter Claims

Commuter benefits allow you use pre-tax salary dollars towards work-related transit and parking expenses.

2026 IRS Pre-tax Monthly Election and Spend Max:

- Parking: \$340

- Transit: \$340

Parking and Transit balances are accrued through deferrals from your payroll. There is no minimum deferral amount. Total usage is tracked monthly and limited to the IRS max above.

Commuter balances are rolled over from month to month and year to year while you are actively employed with your company so you won't lose your unused funds. You are not able to use the commuter funds for expenses incurred after your last date of service with your employer.

You may use your benefits card or submit for manual reimbursement to use funds from your Parking account.

You <u>must</u> use your benefits card for all transit expenses that fall outside of the below listed IRS exception guidelines:

A participant can still submit for transit reimbursement if they meet the following criteria:

- Fare is with a Cash Only Agency
- Overseas employees
- Annual Transit Pass
- Senior/Disabled Pass
- Cost of pass exceeds the pre-tax limit \underline{AND} the employer only offers a pre-tax benefit \underline{AND} the transit agency does not accept multiple forms of payment

Vanpool Requirements:

- Vehicle must have capacity for 6 passengers
- · 80/50 Rule- 80% of the vehicle's mileage must be for transporting employees and seats at 50% capacity

Uber and Lyft pool are not eligible.

