

Fact sheet:

Transportation Reimbursement Arrangement (TRAs)

Q: What is an TRA and how does it work?

A: A transportation reimbursement account (TRA) is a tax-advantaged account that allows employees to set aside a portion of their salary, pretax, to pay for certain transit, parking and vanpooling commuting expenses. By paying for these expenses with pre-tax dollars, employees decrease the amount of taxes they pay and increase their take-home pay for the year.

Q: What expenses are eligible?

A: There are two options within the TRA plan:

1. Qualified Parking:

- Parking provided at or near work
- Parking on or near a location providing mass transit, vanpooling or carpooling used to commute
- Includes secure storage for bicycles used for commuting

2. Public Transportation/Vanpool/Ride Sharing with Lyft and Uber:

- Transit passes for buses, trains and other public transportation
- Lyft Line and uberPOOL using the Commuter Check Prepaid Mastercard®
- Vanpooling can be employer or employee operated
- Vanpool must be used for transporting to places of employment

Q: What are the IRS guidelines the health plan must meet?

A: The IRS limits contribution amounts as follows:

| Qualified parking | Public transportation and vanpools |
|---------------------------------|------------------------------------|
| 2018: \$260 per month | 2018: \$260 per month |
| 2019: \$265 per month | 2019: \$265 per month |

Q: What reimbursement options are available?

- A:**
- **Commuter check vouchers:** The most flexible way to pay for transit expenses, vanpool and parking expenses, these vouchers can be used at the transit authority or parking facility of choice.
 - **Pre-paid MasterCard®:** Swipe and go with this re-loadable debit card that can be used at transit agencies or designated transit retail centers where only transit and vanpool passes, tickets, and fare cards are sold. The commuter check card can be also used at fare vending machines, which saves employees time waiting in line and locating a staffed sales area.
 - **Fare media:** Stop waiting in line to buy your transit passes or tickets and order your passes directly to your home.
 - **Smart cards:** Enjoy the convenience of loading pre-tax dollars to your transit authority SmartCard from the Online Member Service Center.
 - **Parking direct pay:** Let Further send payments on your behalf directly to your parking provider on a monthly basis.
 - **Parking cash reimbursements:** The ultimate flexible option if you park on an occasional basis, use multiple parking lots or your provider doesn't accept checks, you can submit a claim on the TRA Dashboard to receive reimbursement via check or direct deposit.

Q: Is gas and mileage from a daily commute included?

A: No. Other ineligible expenses include:

- Expenses for your spouse or dependents
- Vanpooling with a vehicle having a seating capacity of five or less
- Airport parking
- Taxis
- Tolls

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