MEMORANDUM

To: All Non-Unit Benefited Employees and Teamsters Union Members
Date: September 12, 2018
Re: Pretax Parking Options

The pre-tax program enables participants to have their taxable compensation reduced by the amount of the charge for qualified parking purchases up to the stated maximum. Your participation in this program has the effect of lowering the amount you pay for parking passes. If necessary, feel free to come to the Office of Transportation Services for a more detailed explanation of savings through these plans.

Certain conditions, defined by both federal and state tax regulations apply to this pre-tax option and are important for you to understand before you make the decision to participate. An enrollment form must be signed in advance of any pre-tax payroll deductions upon first enrollment.

Once made, the enrollment is irrevocable for that month for all passes unless you have a “qualifying event”. You will need to notify the Office of Transportation Services 30 days prior to any monthly changes.

Qualifying events are defined as: 1) termination of employment, 2) change in work location, 3) substantial leave of absence, such as maternity leave or Family Medical Leave, or 4) change in residence. In the event that your parking needs change without a “qualifying event,” parking deductions will continue at the existing rate for the remainder of that month.

The maximum monthly amounts for shelter under a Pre-Tax Program for Calendar 2018 are as follows:

- Parking $260.00 from 2018 Federal taxes and $255.00 from 2018 MA State taxes
- Transit Passes $260.00 from 2018 Federal taxes and $135.00 from 2018 MA State taxes

If you are a new enrollee in the Transit Pass Program, you must also complete the Transit Pass Order Form, available in the Office of Transportation Services. Should you have questions concerning this Program, please call the Parking and Transportation Office at 7-5041.
PARKING PRE-TAX PAYROLL DEDUCTION FORM

* Rates subject to change upon notice *

I authorize the Office of Transportation Services to implement pre-tax deduction from my bi-weekly paycheck for the following options (Select ‘Type of Pass’ and ‘Term of Pass’):

<table>
<thead>
<tr>
<th>TYPE OF PASS (Choose 1)</th>
<th>TERM OF PASS (Choose 1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ (A) BAYSIDE AND UNIVERSITY-PROVIDED OFF-CAMPUS LOTS</td>
<td>☐ MONTHLY ☐ SEMESTER (Non-FSU)</td>
</tr>
<tr>
<td>☐ (B) WEST GARAGE, CAMPUS CENTER GARAGE, LOT D, BAYSIDE</td>
<td>☐ MONTHLY ☐ SEMESTER (Non-FSU)</td>
</tr>
<tr>
<td>(FSU Member only)</td>
<td>(FSU member only)</td>
</tr>
<tr>
<td>☐ (D) 30 SINGLE-USE PASS PER SEMESTER (ON-CAMPUS)</td>
<td>☐ SEMESTER</td>
</tr>
<tr>
<td>☐ (E) 30 SINGLE-USE PASS PER SEMESTER (OFF-CAMPUS)</td>
<td>☐ SEMESTER</td>
</tr>
<tr>
<td>☐ (F) 15 SINGLE-USE PASS PER SEMESTER (ON-CAMPUS)</td>
<td>☐ SEMESTER</td>
</tr>
</tbody>
</table>

I understand that under State and Federal tax regulations this must be an irrevocable monthly election unless a qualifying event occurs. Qualifying events are defined to include: 1) termination of employment, 2) change of residence, 3) change in work location, or, 4) commencement of a substantial leave of absence, such as Maternity Leave, Family Medical Leave or Sabbatical. In the event that my need for parking or transit passes changes without a qualifying event, I understand that parking deductions will continue at the existing rate until a 30 notice is given to the Office of Transportation Services. If I discontinue participation in the Program due to a qualifying event, I understand that I must wait until the beginning of a new month to re-enroll.

Name (please print) ____________________________
Employee ID __________________________________
Department __________________________ Extension ________
Signature __________________________ Date ____________

Office of Transportation Services Verification

Unit: ☐ Non-unit ☐ UMBPD Lieutenants ☐ GEO ☐ Faculty Staff Union (FSU)

Pass Code Type: A1 A2 A3 A4 A5
              B1 B2 B3 B4 B5

Signature __________________________ Date ____________

Office Use Only:

Pass Number: _______________ Effective Date: ____________

To be completed by Human Resources

Human Resources Verification: __________________________ Date: ____________

Signature

Please print, fill and bring to Transportation Services