

## How the Program Works

The Commuter Choice program includes two types of commuting expenses:

- Transportation expenses, which include qualified fares for riding buses, trains, subways, ferries and other types of mass transportation, or vanpools.
- Parking expenses which include the cost of parking at or near your place of work or at or near a place from which you commute to work by mass transit, such as a park-and-ride lot.

When you enroll in Commuter Choice for eligible transportation expenses, you are authorizing the third-party administrator, WageWorks, to purchase your public transportation fare passes (i.e. bus pass) and vanpool passes, directly from your transportation provider.

The 2014 IRS monthly allowable dollar limit for transit is \$130. When you enroll for the Commuter Choice transit benefit, the fare pass will be delivered directly to your home address.

The 2014 IRS monthly allowable dollar limit for parking is \$250. When you enroll for the Commuter Choice parking benefit, WageWorks will pay your parking service directly.

Should your parking and/or transit expenses exceed the IRS monthly allowable dollar limit, you may have additional dollars withheld on an after-tax basis to pay your expenses that exceed the IRS dollar limit.