



TRANSPORTATION BENEFIT REIMBURSEMENT PROGRAM

COUNTY OF VENTURA TRANSPORTATION BENEFIT REIMBURSEMENT ACCOUNT PROGRAM

PLAN DESCRIPTION

What is the Transportation Benefit?

Under Section 132(f) of the Internal Revenue Code, a Qualified Transportation Benefit Reimbursement Program allows the County of Ventura to offer employees the opportunity to set aside a portion of their salary to pay for certain commuting expenses. The employee will not be taxed on the amounts that are set aside and used for qualified commuter transportation expenses.

The County of Ventura Transportation Benefit Reimbursement Program covers all public transit systems (i.e. train, subway, bus fares, etc.). However, the program does not cover commuter highway vehicles, private vehicles, or parking.

How does it Work?

The Transportation Benefit Reimbursement Program is available to all regular full-time and part-time employees of the County of Ventura who perform services and receive wages. The transportation benefit covers only employees and does not cover dependents, independent contractors, volunteers, and/or vendors.

The transportation benefit is similar to the pre-tax flexible spending accounts available for medical expenses and dependent care. One important difference, however, is that there is no "use it or lose it penalty". Unused balances can be rolled over from month to month or year to year within the same account, subject to plan maximums. Maximum reimbursement cannot exceed the IRS limit in any single month (for 2009, the limit is

\$120.00/mo.). On a quarterly basis, participants can increase, decrease, suspend or reinstate the contribution amount, subject to submitting a change notice 30 days in advance of effective date. Newly eligible participants can elect to participate in the program within 31 days from their date of eligibility and quarterly thereafter. All changes will take effect on the normal payroll cycle.

If a participant terminates employment or terminates participation in the program, expense claims must be received by Human Resources-Benefits before the end of the "Grace Period". The Grace Period ends on the last day of the month that the employee closes the account or terminates employment. Any amount remaining in an account for which no claim is made during the Grace Period shall be forfeited and will not be returned to the participant.

Public Transit Expenses

Qualified expenses include costs of any pass, fare card, voucher, or other item that entitles the employee to use public transit for the purpose of traveling to or from his/her place of work. Cash purchases without receipts are not reimbursable under this program.

Claim Process

Claims for expenses are submitted on a monthly basis and the employee is reimbursed for qualified expenses. If the account does not contain sufficient funds to reimburse the employee, the claim will be processed for the amount available in the account on the date the claim was submitted. The employee is responsible for submitting a new claim at a later date.

Employees must submit reimbursement claims within 180 days from the date of the eligible expense. Any claims submitted after 180 days will not be accepted.

Forward claim forms and copies of receipts to:

Human Resources - Benefits,
800 S. Victoria Avenue
Ventura, CA 93009-1970
Or Brown mail to L#1970.

If a claim for reimbursement under this plan is wholly or partially denied, a written notice of adverse benefit determination shall be furnished to the claimant within a reasonable period of time, not to exceed 60 days after receipt of the claim by the Administrator. Upon receipt of an adverse benefit determination, the claimant must, within 60 days, appeal in writing the denial to the Plan Administrator at:

Plan Administrator
Human Resources - Benefits,
800 S. Victoria Avenue
Ventura, CA 93009-1970
Or Brown mail to L#1970.

This appeal step is a prerequisite to pursuing any other avenues of relief.

How much do employees save?

Employees save all income and payroll taxes on the amount of money provided for commuting. Up to \$115.00 a month (\$1,380.00 a year) can be provided tax-free for public transit. Due to the tax savings, employees could save more than \$400.00 in annual commuting costs. This example assumes a 33 percent combined Federal, and State income tax rate and the Social Security taxes paid by employees.

Ventura County Transportation Commission Electronic Purse / GoVentura Card Benefits

As an added convenience, the Ventura County Transportation Commission offers a smooth way to transfer from one bus to another and from one system to another throughout the region. Riders no longer need to hassle with exact change or stickers. The "GoVentura SmartCard" consists of the Unlimited monthly pass and the E-Purse. The E-Purse acts much like pre-paid phone cards. An E-Purse holds a prepaid dollar amount, making it the ideal pass for riders who use the bus for commuting. E-Purse users also get a 10% discount over the regular fares.

Participants may buy an E-Purse at the Ventura County Transportation Commission located one block from the Government Center at:

Ventura County Transportation Commission
950 County Square Drive Suite 207
Ventura, CA 93003
Phone: (805) 642-1591

Participants can also add money to their E-Purse at various sales locations throughout Ventura County or phone directly and use a credit card to add value to the card.

RideShare

Share a Ride - The Board of Supervisors encourages and supports employee ridesharing as a viable means to reduce traffic congestion and air pollution within Ventura County. Employee ridesharing is supported through preferential carpool parking and the Guaranteed Ride Home program. If interested, please contact the Ventura County Transportation Commission at (805) 642-1591 for rideshare matching or the Guaranteed Ride Home program. For preferential carpool parking call the General Services Agency Security Office at 654-2051.

Bicycle Lockers

Bicycle lockers are available for employees at locations throughout the Government Center. Contact the General Services Agency Security Office at 654-2051 for more information.

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