

Transportation Eligible Expenses

Qualified Parking, Transit Passes, Commuter Highway vehicle expenses

“Qualified parking” includes:

- parking provided to an employee at or near the business premises of the employer; and
- parking provided to an employee at or near a location from which the employee commutes to work by mass transit, by vanpooling, in a commuter highway vehicle, by carpool, or by any other means.
- Metered parking (as long as it at normal place of work)

Parking Costs incurred at temporary work locations are not eligible.

“Transit pass” includes:

- any pass, token, fare card, voucher, or similar item (including an item exchangeable for fare media) that entitles a person to transportation (or transportation at a reduced price) on mass transit (bus, train, subway or ferry) facilities to and from work.

*Transit passes can only be reimbursed to the participant in cash if vouchers aren't readily available for distribution, otherwise voucher vendors must be paid directly. The merchant restricted debit card is currently considered a readily available voucher and may be used to pay for transit expenses.

“Vanpooling” includes:

- Transportation between the employee's residence and place of employment, but only if it is done in a “commuter highway vehicle.” A commuter highway vehicle is a highway vehicle with a seating capacity of six or more adults (not including the driver) where at least 80% of the mileage use for a year can reasonably be expected to be for purposes of transporting employees between their residences and places of employment, and on trips during which the number of employees carried is at least half of the adult seating capacity of such a vehicle (not including the driver). For example, in a six-passenger vehicle, there must be at least three adult passengers in addition to the driver.

**The commuter highway vehicle may be employer owned, employee owned or private company owned as long as the purpose of the vehicle fits the description above.