



### ***TRANSPORTATION REIMBURSEMENT ARRANGEMENTS (TRA)***

State and Federal tax laws allow employees of the employer to save taxes on parking at work. Employees save by setting up a pretax payroll deduction that reduces taxable income. Qualified expenses are exempt from Federal, State and FICA (Social Security and Medicare) taxes. Your tax savings will vary, depending on your deduction amount and your tax bracket. Most employees will save approximately \$13.50 on every \$50 they pay for qualified expenses (27%).

#### ***WHAT IS THE PRETAX TRANSPORTATION PROGRAM?***

The Pretax Transportation Program is a qualified transportation benefit program authorized by Internal Revenue Code (IRC) § 132 and adopted by your employer. For TRAs administered by ASI, qualified expenses are dictated by the IRS and ASI uses those IRS guidelines in reviewing claims.

#### ***PARKING BENEFITS QUALIFY UNDER THIS PROGRAM***

Your employer's TRA plan may allow all or only some of the following:

- **Parking** at or near your work location or at or near a location from which you commute to work by car pool, commuter highway vehicle or mass transit. Out-of-pocket parking fees for parking meters, garages and lots qualify. Parking at or near your home is not an eligible expense.

#### ***LIMITS ON MONTHLY PRETAX DEDUCTIONS AND EXPENSES***

- Annual limits are set by the IRS. The following limits are in effect for the 2013 calendar year:
  - Parking deduction is limited to \$245/month
- Any monthly costs above these limits cannot be exempt from taxes and cannot be carried over to future months.

#### ***HOW DOES THIS WORK?***

You authorize Pima County to deduct a pre-tax amount for parking from each paycheck, up to the IRS limits stated above. You pay for the qualified transportation & then file a claim with ASIFlex to recover the amount deducted from your paycheck. Since these deductions are taken on a pre-tax basis, you save taxes.

#### ***HOW DO YOU ENROLL?***

You can enroll, change or terminate your pre-tax deduction at any time. However, all changes are effective on checks issued the first of the month following the change or enrollment and will terminate on the last day of the month.

## PRETAX TRANSPORTATION PROGRAM



### ***WHAT ABOUT THE PARKING LOT THAT IS PAID TO THE LOT BY PAYROLL DEDUCTION?***

You do need to sign the enrollment agreement to authorize Pima County to deduct this expense pre-tax. However, you do not have to file claims since this payroll deduction is paid to the parking lot by Pima County for you.

### ***HOW OFTEN ARE CLAIMS PAID?***

Claims are generally processed within one business day of receipt. Payments are released up to the amount you currently have available. Payments are issued at least monthly, but may be as frequently as daily, depending on the arrangement between your employer and ASIFlex. Be sure to sign up for direct deposit to have quicker access to your funds. Payments will be made by check for those not signing up for direct deposit.

### ***WHERE DO I GET A CLAIM FORM?***

ASI will mail you a claim form after they receive your enrollment information. Additional forms are available on the Internet at [www.asiflex.com](http://www.asiflex.com). You may copy the claim form or request more from ASIFlex.

### ***DO I HAVE TO SEND ANYTHING WITH THE CLAIM FORM?***

Submit receipts for the month or week and a signed reimbursement claim form to ASIFlex. You may include both parking and transit expenses on the same reimbursement claim form if you are enrolled in both programs.

### ***HOW DO I SUBMIT CLAIMS?***

Claims and receipts may be sent to ASIFlex via U.S. Mail or faxed to (573) 874-0425 or (877) 879-9038.

Please visit ASIFlex's web site [www.asiflex.com](http://www.asiflex.com), call ASIFlex at (800) 659-3035 or email ASIFlex at [asi@asiflex.com](mailto:asi@asiflex.com) to get more information on this valuable employee benefit.