

KITSAP COUNTY

TRANSPORTATION REIMBURSEMENT ACCOUNTS ENROLLMENT FORM FOR PLAN YEAR JANUARY 1, 201_ through DECEMBER 31, 201_

Section I – Employee Information

Last Name, First Name		Employee SSN (Last 4 only)	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Address		City	St Zip
Email		DOB (MM-DD-YYYY)	<input type="checkbox"/> New Enrollee <input type="checkbox"/> Renewal Enrollment
			OFFICE USE ONLY
			Effective Date

Instructions

1. Complete Section I — Employee Information. Make sure to include your email address and indicate your enrollment status.
2. Complete Section II — Elections. Indicate the accounts you will enroll in and the per plan year and per paycheck deduction amounts.
3. Complete Section III — Signature. Return the enrollment form to the appropriate contact by the specified deadline.

I understand that the rules of IRC Section 132 allow me to use part of my salary on a pre-tax basis to purchase one or more of the following qualified benefits. I hereby elect to participate in my employer's Section 132 Transportation Fringe Benefits Plan as indicated below.

Parking / Mass Transit Conversion The parking and/or mass transit benefits paid through a payroll deduction to park and/or commute to work through an employer-sponsored program are taken pretax.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Section II – Elections

Benefit	Yes/No	Rollover	Annual Election	No. of Paychecks	Paycheck Deduction
Parking Account Maximum of \$230.00 per month	<input type="checkbox"/> Yes <input type="checkbox"/> No	NO	\$ _____ per plan year	24	\$ _____ per paycheck
Transit Account Maximum of \$120.00 per month	<input type="checkbox"/> Yes <input type="checkbox"/> No	NO	\$ _____ per plan year	24	\$ _____ per paycheck
Direct Deposit Reimbursements are electronically deposited into your bank account. The first reimbursement will be in the form of a live check to verify account information.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Checking (23) <input type="checkbox"/> Savings (33)	Routing # _____ Account # _____		

This election form will remain in effect and cannot be revoked or changed during the coverage period, unless the revocation and new election are on account of and consistent with federal regulations. I hereby authorize and direct my employer to reduce my salary by the amount necessary to pay for the benefit(s) as shown above for the plan year indicated above.

Section III – Signature

<input type="checkbox"/> YES, the above benefits have been explained to me and I elect to participate as indicated. <input type="checkbox"/> NO, the above benefits have been explained to me and I decline participation.
X _____ Employee Signature
_____ Date

Completed enrollment form must be returned to:

Lee Reyes @ MS-7

Please see the reverse for important information regarding the above benefits.

Additional Information for Parking / Mass Transit Conversion

- Any employer contributions or subsidy will count against the monthly limit. Example: Employer B contributes \$200/month/participant for qualified parking expenses. Employee A incurs \$300 in one month in parking expenses. Employee A could only contribute an additional \$15 pretax through the payroll deduction. The remaining \$85 is an after tax expense and is not deducted through payroll.

Additional Information for Parking Account

- The maximum reimbursement possible for any month of service cannot exceed the current monthly limit established by the IRS. Amounts exceeding the IRS monthly limit will not be reimbursed and shall not carry forward for reimbursement in future months. Example: Employee A incurs \$250 of qualified parking expenses in July. A is reimbursed \$215 and the remaining \$35 shall not carry forward for reimbursement in a subsequent month.
- Parking expenses deducted and paid directly from your paycheck cannot be reimbursed under this account.

Additional Information for Transit Account

- The maximum reimbursement possible for any month of service cannot exceed the current monthly limit established by the IRS. Amounts exceeding the IRS monthly limit will not be reimbursed and shall not carry forward for reimbursement in future months.
- Transit expenses deducted and paid directly from your paycheck cannot be reimbursed under this account.

Direct Deposit

- All electronic funds transfers (EFT) will be initiated on the same day as the normal check reimbursement date. Deposits may take up to two (2) business days to appear in the designated account.
- Returned items due to incorrect banking information will be assessed a \$10.00 fee that will be deducted from the corresponding account balance.

Deductions

- Elections are irrevocable during the coverage period. Changes must be made on a prospective basis and will go in effect as of the following coverage period. Example: Employee C drives to work. During open enrollment in July Employee C elects \$2,640 (\$220 x 12 months) for parking for the calendar year. In December A's wife B buys A a new bike. January 5th C changes his election to account for his new method of transportation and reduced need for parking. That election is irrevocable during the coverage period (month of January) and will be effective as of February.

Eligibility

- Individuals who are partners, sole proprietors, or independent contractors are not eligible to participate in the Plan. In addition, under section 1372(a), 2-percent shareholders of S corporations are treated as partners for fringe benefit purposes. Thus, an individual who is both a 2-percent shareholder of an S corporation and a common law employee of that S corporation is not considered an employee for purposes of section 132(f) and, therefore, also not eligible to participate in the plan. It is your responsibility to determine your eligibility. Additionally ineligible employees include leased, temporary, contract worker, independent contractor, temporary employee or casual employee.

Rollover

- In the event your account balances "roll over" into the following plan year, rollover of account balances will occur 30 days after the claim runout period. Rollover amounts will be deposited into the account in addition to any normal deductions.
- In the event your account balances do not "roll over" funds remaining in the account after the plan year and claims runout period will be forfeited to the plan.