

A. Commuter Benefit Plan (CBP) General Plan Information

1. Employer name: District of Columbia.
2. Plan name: District of Columbia Commuter Benefit Plan.
3. Eligibility requirements: Must be an employee of District of Columbia who works at least 30 hours per week.
4. The effective date on which you can begin participating in the Plan: Once the eligibility requirements have been met.
5. Enrollment periods: Open enrollment is permitted on a monthly basis.
6. Plan effective date: January 2015.

B. CBP Accounts and Elections

1. Types of accounts available: Mass Transit and Parking.
2. The maximum tax-free election amounts for eligible workplace commuting expenses, as defined by Section 132(f) of the Internal Revenue Code, are:
 - Mass Transit Account: \$130 per month.
 - Parking Account: \$255 per month.
3. Mass transit expenses, other than vanpooling, must be purchased with your Beniversal® Card.
4. Any unused cash balance in an account at the end of a plan month will be carried forward to the subsequent plan month.
5. Changes in elections:
 - (a) Election changes are permitted for a:
 - change in work schedule
 - change in residence or worksite
 - change in monthly commuting expenses
 - (b) Elections may also be temporarily reduced to \$0 to allow excess account balances carried over from prior months to be used.
 - (c) Elections will remain in effect until an election change is submitted.
6. To close an account:
 - (a) You must notify your employer.
 - (b) Claims for reimbursement of eligible workplace parking and vanpooling expenses must be received by Benefit Resource, Inc. prior to the date the account is closed.
 - (c) Once an account is closed, it can no longer be used.
 - (d) Any tax-free funds remaining in your Mass Transit Account are taxable.
 - Remaining balances will be transferred to a new commuter plan administered by Benefit Resource, if you are eligible for the plan.
 - A letter with details about the plan will be sent by Benefit Resource to the eligible participants.

C. Beniversal Card for CBP Accounts

1. Use the Beniversal Card for eligible workplace commuting expenses at approved vendors.
2. Eligible purchases are limited to the corresponding account balance available on the card.

D. Claim Reimbursement for active CBP Accounts

1. The only workplace commuting expenses eligible for claim reimbursement is parking and vanpooling.
2. If you do not use your Beniversal Card to pay for eligible parking and vanpooling expenses:
 - (a) Complete your claim following all instructions on the claim form.
 - (b) Claims for eligible parking and vanpooling expenses provided after your effective date in the plan must be received by Benefit Resource:
 - Within 180 days after the service is provided.
 - At least 5 business days prior to the processing day.
 - (c) Claim reimbursements for eligible parking and vanpooling expenses will be processed each Wednesday.
 - (d) A claim should never be submitted for parking and vanpooling expenses that have been paid for with the Beniversal Card.

E. Ineligibility

1. If you become ineligible (including termination of employment) to participate in the plan:
 - (a) Any tax-free funds remaining in your Mass Transit Account at the end of the month in which you terminate employment are taxable.
 - (b) Account balances will be available via the Beniversal Card through the end of the month following the last month of eligibility.
 - (c) For claim reimbursement of eligible workplace parking and vanpooling expenses:
 - Eligible expenses must be provided:
 - After your effective date in the plan.
 - Through your last month of eligibility.
 - Claims must be received by Benefit Resource by the end of the month following the last month of eligibility.
 - Parking and vanpooling expenses not paid for with the Beniversal Card are the only workplace commuting expenses eligible for claim reimbursement.
 - Complete your claim following all instructions on the claim form.
 - (d) After the end of the month following the last month of eligibility:
 - Once all claims have been reimbursed and/or card transactions have settled, remaining balances will be transferred to a new commuter plan administered by Benefit Resource, if you are eligible for the plan.
 - A letter with details about the plan will be sent by Benefit Resource to the eligible participants.