

Commuter Check

Dear Employee:

We are now offering Commuter Checks to all employees who use or wish to use transit for their trip to work. Effective 1/1/2012 Federal legislation allows employees to deduct up to \$125 per month (\$1,500 per year) from your salary on a pre-tax basis (Federal tax only) to purchase Commuter Checks vouchers. Employees use Commuter Checks to purchase transit tickets, tokens and passes for local public transit services as well as participating vanpools and private transportation providers.

Here are the rules that govern your participation in the Commuter Checks program:

- Employees can deduct up to a maximum of \$125 per month or \$1,500 per calendar year.
- No retroactive changes may be made.
- Your payment will be deducted from your paycheck for the following month. For example: Your April 30th deduction will allow you to get Commuter Checks for May.
- You may pick up your vouchers in the Human Resources Office on the regularly scheduled payday.
- You do not receive cash back for the difference when redeeming Commuter Checks.
- Commuter Checks are good for one year and can not be refunded, replaced or exchanged when lost, stolen, damaged or expired.
- The available Commuter Checks denominations are \$15, \$20, \$21, \$30, \$35, \$60 or \$65. (examples of monthly Commuter Checks levels possible include \$15, \$30, \$35, \$36, \$45, \$50, \$60, \$65, \$90, \$95, \$110, or \$115)

Commuter Checks Payroll Deduction Authorization Form

I hereby authorize Moore College of Art and Design to deduct \$ _____
from my monthly wages on a pre-tax basis, not to exceed \$125 per month to be
used for the purchase of Commuter Checks consistent with provisions of
Section 132(f) of the Internal Revenue Code.

I will be using the benefit for commuting from home to work and return. I will
not give, barter, exchange, convey or otherwise transfer this benefit to any other
person. The monthly benefit that I receive does not exceed my average monthly
commuting cost for public transportation or eligible vanpool.

I understand and agree that false certification may result in disciplinary action
taken by my employer up to and including dismissal from employment and
possible prosecution for Federal income tax evasion.

(Please Print Name)

(Date)

(Signature)

(Human Resources)

(Date)