



## **TRANSPORTATION AND PARKING EXPENSES ELIGIBLE FOR FEDERAL INCOME AND FICA TAX SAVINGS**

Qualified Transportation and Parking Expenses may include, but are not limited to:

- Transit Passes: A pass, token, fare card, voucher or similar item entitling a person to transportation on mass transit facilities or provided by a person who transports people for compensation or hire in a vehicle which seats at least six adults, excluding the driver
- Qualified Parking: Parking provided on or near the employer's business premises or at a location from which the employee commutes by carpool, commuter highway vehicle, etc.
- Commuter Highway Vehicle: Transportation provided by an employer to an employee, in a vehicle which seats at least six adults (excluding the driver), in connection with travel between the employee's home and work, provided that 80% of the vehicle's mileage is reasonably expected to be for transporting employee from home to work or on trips where at least half of the adult seating capacity is filled by employees

### 2005 Monthly Transportation and Parking Expense Limitations:

- Transit Passes: \$105
- Qualified Parking: \$200
- Commuter Highway Vehicle: \$105

### Transportation and Parking Expenses which DO NOT qualify:

- Bicycling to work
- Carpooling to work
- Rollerblading to work
- Walking to work

