

PART 2045 - GENERAL

Subpart E - Pre-Tax Parking Benefit Program

§ 2045.201 Purpose.

This Instruction describes Rural Development (RD) policy on the Pre-Tax Parking Benefit Program and provides the guidelines within which RD will provide the pre-tax parking benefit to eligible employees who park in a commercial pay lot and then commute to work by mass transit, vanpool or carpool.

Prior to implementing this Instruction for bargaining unit employees, organizations must fulfill their bargaining obligations with the employees' exclusive representative as required by the Federal Service Labor-Management Relations Statute. Bargaining unit employees will continue to be covered by existing contracts and past practices until any new labor-management agreements are negotiated.

§ 2045.202 Authority.

This Instruction is issued pursuant to the Federal Employees Clean Air Incentives Act of 1994, Public Law 103-172, the Transportation Equity Act for the 21st Century, Public Law 105-178, Executive Order 13150, the Treatment of Employer Provided Transportation Benefits, Public Law 102-486 Section 1911, 26 Code of Federal Regulations Part I, Qualified Transportation Fringe Benefits, Qualified Transportation Fringes Under Code 26 USC 132(f), and Internal Revenue Service Notice 94-3.

§ 2045.203 Administration.

The Support Services Division (SSD) administers the Pre-Tax Parking Benefit Program for RD. A program coordinator will be designated in each State Office and St. Louis from their Human Resources Staff. The program coordinator for the National Office will be an employee of SSD. SSD will provide the program coordinator with the information to verify applications and to manage the recertification process of the program. Human Resources will be responsible for entering the application information into the National Finance Center (NFC) database for processing.

§ 2045.204 Eligibility guidelines.

All RD employees are eligible to participate in the Pre-Tax Parking Benefit Program if they meet the following criteria: Park in a commercial pay

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lot and use public transportation, mass transit, commuter highway vehicle, or carpool to their place of employment. Drivers of single occupant vehicles which are parked in a commercial pay lot and do not meet the above criteria are not eligible for this benefit.

§ 2045.205 Application.

Complete Form RD 2045-11, "U.S. Department of Agriculture Pre-Tax Parking Application," to apply for the Pre-Tax Parking Benefit Program. The form is self-explanatory. Use blue or black ink to complete the form and return the completed original application to the program coordinator. Facsimile or duplicated copies are not acceptable, original signatures are required.

§ 2045.206 Recertification.

A recertification process will take place at specified timeframes as directed by the Agency to verify parking information. Complete Form RD 2045-11, and write "Recertification" in the top left hand corner of the application, use blue or black ink to complete the form, and return the original application to the program coordinator. Facsimile or duplicated copies are not acceptable, original signatures are required.

§ 2045.207 False applications.

Any potential violations will be referred to the Financial Management Division for further investigation and possible disciplinary action. False applications may result in disciplinary action by Rural Development up to and including dismissal from Federal employment and prosecution for Federal income tax evasion.

§ 2045.208 Application changes.

When an employee changes their home address, changes their mode of transportation, or the monthly amount needed for parking, Form RD 2045-11, needs to be completed using blue or black ink. Write "Change" in the upper left-hand corner of the application and send the completed original form to the program coordinator. Also, employees no longer eligible to receive parking benefits must follow procedures under section § 2045.209 of this Instruction. Facsimile or duplicated copies are not acceptable, original signatures are required.

§ 2045.209 Canceling applications.

To cancel the pre-tax parking benefit, complete Form RD 2045-11, using blue or black ink, write "Cancellation" in the upper left-hand corner of application, and mail original to program coordinator for processing. Facsimile or duplicated copies are not acceptable, original signatures are required.

§ 2045.210 Statutory limit.

Eligible employees are allowed to request up to \$185 per month (or the subsequent statutory limit) or actual expenses, whichever is less, for qualified parking expenditures.

§§ 2045.211 - 2045.250 [Reserved]

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