



Philadelphia Commuter Law

Effective December 31, 2022, the City of Philadelphia will require businesses with 50 or more covered employees to offer workers either a pre-tax payroll deduction for mass transit or an employer paid benefit covering mass transit expenses. Mayor Jim Kenney signed the new Employee Commuter Transit Benefit Program into law enabling Philadelphians to use pre-tax income to cover commuting costs.

The law applies to employees working an average of 30-plus hours per week in Philadelphia for the same employer over the last year. If an employer isn't headquartered in the City, the law still applies to them if they have 50-plus covered employees in Philadelphia. However, the law would not apply for an employer that has fewer than 50 workers physically located in Philadelphia (such as 35 in the City and 15 in New Jersey).

TIPS

- Each \$1 you contribute to a pretax account reduces your taxable income by \$1.
- You can change your commuter benefit elections on a monthly basis.
- Store receipts in the Receipt Repository on the TASC mobile app for easy access!

How it works.

You can choose to participate in the Transit Account or the Parking Account, or both! When you enroll in the plan(s), you elect an annual contribution for each account for the Plan Year, based on your anticipated expenses and IRS limits. That election is deducted from your payroll (before taxes) in equal installments throughout the year.

You will receive a TASC Card in the mail to use for eligible purchases. Simply swipe the card to pay for an eligible work-related expense, such as a subway pass or parking ramp fee, and the funds are directly withdrawn from your available account balance.

IMPORTANT NOTE: The TASC Card is the only way to access your Transit Account funds because the law does not permit cash reimbursement if you pay out of pocket. Cash reimbursement is only available for eligible out of pocket purchases under the Parking Account.

ELIGIBLE EXPENSES

TRANSIT ACCOUNT

Public Transportation
(bus, train, ferry, subway)

Ride Sharing Services
(UberPOOL, Lyft Line, vanpool)

Funds cannot be used for regular Uber/Lyft rides.

PARKING ACCOUNT

Park n' ride
Parking ramps
Parking meters



In addition to tax advantages, commuter benefits also promote environmental responsibility. Employees who leave their cars at home and use public transportation greatly reduce their carbon emissions. When we reduce vehicle mileage, we improve air quality and help prevent serious illness.

How to participate.

It's easy to start saving with a TASC Commuter Benefits.

Just follow 3 simple steps:

1. DECIDE how much you want contribute for the upcoming plan year

Enroll in a Transit and/or Parking Account at the beginning of a plan year and elect a **monthly** contribution amount which will be deducted in equal installments per paycheck throughout the plan year. Also consider:

- The money you contribute to the account(s) can only be used for qualified work-related expenses and cannot be shared between accounts.
- If you need to adjust your elections, submit an Election Change Form to your employer and your payroll deductions will change on the first of the following month.

PLANNING TIPS

Your contributions to each account are subject to IRS limits which can be viewed on our website:

 www.tasconline.com/benefits-limits

Check with your employer to see if your plan allows **rollover** of unused commuter account funds into the next plan year. If not, plan wisely and track balances throughout the year via our mobile app or secure web portal.

2. ENROLL by completing the online enrollment process each year

Your contribution will be deducted in equal amounts from each paycheck, pretax, throughout the plan year. Commuter benefit funds are only available as money is contributed (*money in, money out*).

When you enroll online you'll be given access to a secure, easy-to-use web portal where you can access and manage your account any time. We also offer a free mobile app to easily access your account(s) on the go.

SPECIAL FEATURES



Individual Giving Account: Every participant receives a complimentary TASC giving account.



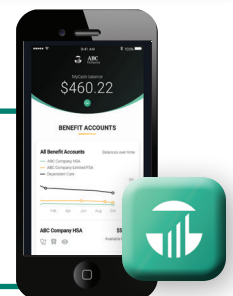
Identify Theft Protection: All active participants receive TASC Identity Theft Protection at no cost.

3. ACCESS your funds easily using the TASC Card

This convenient card automatically approves and deducts most eligible purchases from your benefit account(s) with no paperwork required.

Available for Parking Account only (Transit Account does not allow reimbursements):

For parking purchases made without the card, you can request reimbursement online, via mobile app, or using a paper form. Reimbursement deposits happen fast – within 12 hours – when you request to have them added to the MyCash balance on your TASC Card. You can use the MyCash monies on your card to get cash at ATMs or to buy anything you want anywhere MasterCard is accepted!



Track and manage all TASC benefits and access numerous helpful tools, anywhere and anytime—with just one app!



Search for "TASC" (green icon)

Questions? Ask your employer or contact your Plan Administrator:
Total Administration Services Corporation • www.tasconline.com • 1-800-422-4661

