The George Washington University

Parking Reimbursement Plan

I. General Information

The George Washington University (GW) offers eligible employees a pre-tax payroll deduction for occasional/daily, monthly, and non-GW facility contract* parking expenses up to a limit set forth by the Internal Revenue Service (see Appendix A for current limit). Employees elect a monthly amount based on their estimated parking expenses for the following month to be payroll deducted on a pre-tax basis. After the expenses are incurred, employees submit claim forms to Ceridian Benefits Administration for reimbursement. Employees can be reimbursed for eligible parking expenses up to their account balance or IRS maximum for 2014 of $250/month whichever is less. Employees can carry over their unreimbursed account balance from month to month, and year to year. Employees may also increase or decrease their monthly deduction, or change the deduction to $0 up to four times per year, or as a result of a triggering event.

* Employees enrolled in pre-tax GW contract parking are not eligible for this plan.

II. Eligibility

The plan is open to all benefit eligible regular full-time and regular part-time employees of GW.

III. Enrollment

The Payroll department administers the pre-tax parking plan. Enrollment/change forms and claim forms are available at the Faculty and Staff Service Center, Rice Hall 1st Floor, or Payroll Services website at: http://financeoffice.gwu.edu/taxpayrollbenefits/payroll/payroll_parking.html Employees can enroll at anytime by completing an enrollment application form available from the Payroll department. The Payroll department must receive enrollment/change forms by the 15th of the month in order for the enrollment or change to be effective for the first of the following month.

Changes to Elections

Employees can change their contributions four times a year, or as result of a triggering event such as change of residence, change of job location, or change in commuting method. The Payroll department must receive the enrollment/change forms by the 15th of the month in order for the change to be effective for the first of the following month. Employees may change their contributions to $0 or any amount above the minimum participation amount of $40 per month. An employee who changes their election amount to $0 will remain an active participant in the plan as long as they have an account balance. They may continue to incur eligible expenses and submit claims for reimbursement. However, their participation ceases upon termination of employment or change to ineligible status. Please see Section V- Termination of Plan Participation for more information.

IV. Cancellation

Employees may cancel their participation at anytime. For cancellation, the employee should complete the enrollment/change form. The Payroll department must receive the form by the 15th of the month in order for the cancellation to be effective for the first of the following month. Employees who cancel their participation have 90 days from the date of their cancellation to
submit claims for eligible expenses. If they do not re-enroll in the plan within 90 days, any remaining account balance will be forfeited to the plan.

V. Termination of Plan Participation

Termination

Employees who terminate employment at GW cease participation in the plan on their termination date. Expenses incurred after this date are not eligible for reimbursement. Terminated employees have 90 days from their termination date to submit claims for eligible expenses incurred before their termination date. At the end of the 90-day period, any remaining account balance will be forfeited to the plan.

Change to an Ineligible Status

Employees who change their employment to an ineligible status, such as temporary or wage, are no longer eligible to participate in the plan. Their participation ceases on their last day in a regular position. Expenses incurred after this date are not eligible for reimbursement. They have 90 days from their change in status date to submit claims for eligible expenses incurred before their change in status. At the end of the 90-day period, any remaining account balance will be forfeited to the plan.

Leave

Employees who are on unpaid leave for one full pay period or more are not eligible to participate in the plan. Their participation ceases on the effective date of their change to unpaid leave status. When the employee returns to active status, any remaining account balance will be available to them. If the employee does not return to work, any remaining account balance will be forfeited to the plan.

VI. Contributions

Contributions are made through payroll deductions on a pre-tax basis. For employees paid bi-weekly, the deductions are withheld twice a month, the first two pay periods of each month. For employees paid monthly, they are withheld once a month. The minimum contribution is $40 per month and the maximum contribution is a limit set forth by the Internal Revenue Service (see Appendix A for current limit). Employees do not have to use their monthly contribution each month. They may carry over un-reimbursed account balances from month to month, and year to year.

While unused balances may be carried over from month to month, they may only be used for qualified parking expenses up to the monthly limit set by the IRS. In planning your contributions, please remember that if you terminate for any reason you forfeit any unused amounts in the plan.

VII. Eligible Expenses

Employees are eligible for work-related parking expenses incurred while they are participating in the plan. Employees can not submit claims for parking expenses incurred by anyone but themselves. Claims for work-related parking expenses that are reimbursed through the University or other organizations are not eligible expenses. An expense is incurred when the parking service occurs—not when the employee is billed or pays for the service.
VIII. Claims

Submission

Employees should submit claims for eligible expenses to Ceridian Benefits Services for reimbursement. Those claims should include receipts, if they are available. On the claim form you should indicate the following:

- Name of the service provider and/or type of expense incurred (i.e. metered parking, etc.)
- Amount of expense incurred
- Dates of service
- Employee’s signature

If a receipt is not available, an employee’s signature and certification of the incurred expense may be submitted. Claim forms are available from Ceridian Benefits Services, Faculty & Staff Service Center and the Payroll department.

Active participants must submit claims within six months of incurring the expense. (See Sections IV and V for employees who have terminated or cancelled participation.)

Claim forms submitted to Ceridian Benefits Services
   Via fax: 877-271-2916 (per Ceridian, do not use a cover sheet).
   Via E-mail: consumerservices@ceridian.com

Ceridian Customer Service: 877-548-7788 Monday through Friday 8:00 a.m. to 8:00 p.m. EST.

Reimbursement

Employees can only be reimbursed up to their account balance or the IRS maximum (see Appendix A for current limit) whichever is less, of parking expenses per calendar month.

Employees can submit claims for parking expenses incurred over multiple months that exceed the IRS limit, but one month’s expenses cannot exceed the IRS maximum.

Employees can only be reimbursed for parking expenses up to their current account balance. If claims submitted exceed the current account balance, a partial payment will be made. Once a deposit has been made to the account, the remaining balance will be reimbursed up to the monthly IRS maximum.

Employees may elect to have reimbursement direct deposited by Ceridian Benefits Services to a checking or savings account.

Reimbursements are processed once a month on the 10th of each month, or the following business day if the 10th falls on a weekend. Properly completed claims must be received by Ceridian Benefits Services two business days before the reimbursement date in order for the claim to be paid on that reimbursement date.
The George Washington University

Off-Campus Parking Reimbursement Plan

Appendix A

Internal Revenue Service qualified parking fringe benefit rate for parking reimbursement plans:

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<th>Year</th>
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