

## BICYCLE COMMUTING REIMBURSEMENT

### EMPLOYEE ELIGIBILITY

You are eligible to participate in the Bicycle Commuting Reimbursement Program on the first of the month following your date of hire if you are a benefit eligible employee.

### DESCRIPTION OF THE BENEFIT

MCAD will reimburse you for reasonable expenses incurred to purchase a bicycle, and for bicycle improvements, bicycle repair, and bicycle storage. This reimbursement will be taxable income to you.

- + The maximum reimbursement for a calendar year is the lesser of:
  - Your total bicycle expense for the calendar year, or
  - \$20 multiplied by the number of bicycle commuting months in the calendar year.
- + A bicycle commuting month is a month that you regularly used your bicycle for a substantial portion of the travel between your residence and MCAD.
- + A substantial portion of the travel means no less than 50% of your monthly commute.
- + Only the months of your active employment can be bicycle commuting months. Any month during which you are not required to come to MCAD's campus is not a bicycle commuting month.
- + Any month that you receive a reimbursement for parking expenses under the Pre-Tax Parking Account, use a Metropass, or pay for a reserved parking space, cannot be counted as a bicycle commuting month.

Each calendar year is looked at separately for purposes of reimbursement. Expenses must be incurred in the same year that you earn reimbursement. Expenses can occur at any time during the year. You don't have to submit reimbursement forms on a monthly basis—you may turn in a single reimbursement request after the end of the year.

### REQUIREMENTS

To obtain the benefit, you must submit requests for reimbursement no later than March 15th of the year following the calendar year in which you incur the expenses. Your reimbursement amount will be based on the number of bicycle commuting months you had in the year you made the purchase. Your request is complete only if you include the claim form with your signature, receipts for your eligible expenses, and a bicycle commuting log (calendar with bicycle commuting days circled). You will receive your reimbursement through your following pay check, and it will be considered taxable income. Please allow two weeks for processing.

Below are some examples for you to consider when reviewing your cycling options.

*Example 1: Mary purchased a new bicycle for \$450 in March 2023, and used it for a substantial portion of her commute in April, May, June, July, August, and September. After that, she got a Metropass through MCAD. She can be reimbursed \$120 (6 bicycle commuting months in 2019 X \$20/month). She can receive no further reimbursements for the bicycle purchase.*

*Example 2: Bob purchased new tires for his bicycle for \$100 in October 2023. He used his bicycle for a substantial portion of his commute in May, June, September, October, and November. He can be reimbursed the full \$100 (5 commuting months in 2019 X \$20/month).*



## BICYCLE COMMUTING REIMBURSEMENT CLAIM FORM

This form should be used to claim reimbursement for bicycle commuting expenses. Complete all sections of this form. Return the form to Human Resources with a log of your bicycle commute and documentation of eligible expenses incurred. Keep a copy for your records. Documentation will not be returned.

Employee Name \_\_\_\_\_

Employee Address \_\_\_\_\_

Calendar year for which reimbursement is claimed \_\_\_\_\_ Employee Work Telephone # \_\_\_\_\_

DATE EXPENSE INCURRED	AMOUNT OF EXPENSE	DESCRIPTION OF EXPENSE
<b>TOTAL:</b>		

### EMPLOYEE CERTIFICATION

I request reimbursement for the expenses listed above. I certify that these expenses have been incurred and qualify for reimbursement. I certify that I have regularly used my bicycle for a substantial portion (not less than 50%) of the travel between my place of residence and MCAD during the following months (circle all that apply):

JANUARY                  FEBRUARY                  MARCH                  APRIL                  MAY                  JUNE  
JULY                  AUGUST                  SEPTEMBER                  OCTOBER                  NOVEMBER                  DECEMBER

I understand that claiming expenses that were not incurred, or certifying that I regularly used my bicycle during months when I did not, constitutes fraud, and could result in disciplinary action by MCAD. I further certify that during the months circled above, I did not receive any other transportation fringe benefit, including a Metropass or reserved parking, or receive a reimbursement for parking expenses under the Pre-Tax Parking Account.

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_

