



# Commute Expense Reimbursement Account (CERA) Enrollment form For Plan Year January 1 through December 31

Employee Name	Department	Employee Number

This form is for:  New Enrollment       Change in Contribution       Cancel Contribution

Effective Date of Enrollment or Change: \_\_\_\_\_

**Commute Expense Reimbursement Account (CERA)****Monthly Amount**

Van Pool (maximum \$270.00 per month)	_____ per month
Mass Transit (maximum \$270.00 per month)	_____ per month
Parking (maximum \$270.00 per month)	_____ per month

**Type of Expense:**

Van Pool – Any highway vehicle that seats at least six adults (not including the driver). In addition, at least 80% of the vehicle mileage will be for transporting employees between home and work.

Mass Transit – The cost of transit passes for mass transportation to and from work. Qualified amounts include costs of any pass, token, fare card, voucher, or other item that entitles the employee to use mass transit for the purpose of traveling to or from his/her place of work.

Parking – The cost of employee parking expense at or near the location from which the employee commutes to work by van pool or mass transit. **Does not cover the cost of parking at or near the employee’s residence, City of Salem parking structures or lots.** (City of Salem parking is covered under another pre-tax program).

**I understand and agree;**

- I cannot deduct or claim credit on my income tax return for any of the expenses reimbursed through my CERA.
- That the only claimable expenses are those incurred after the effective date of my CERA.
- That I must submit claim reimbursement for eligible expenses incurred during the plan year (January-December) by March 31<sup>st</sup> of the following year, or I will forfeit those funds.
- That contributions to CERA automatically stop the first of any pay period I cease to receive earnings during unpaid leave, and deductions will resume when earnings are sufficient to cover the requested CERA contributions.
- To accept full responsibility if I request and receive reimbursement for an expense that is not allowed under IRS regulations.
- That salary reduction amounts will not be subject to Social Security (FICA) tax and may marginally reduce my Social Security benefit upon retirement.
- That the IRS and the City of Salem Commute Expense Reimbursement Account program governs the CERA program and that the CERA program offered through the City of Salem is subject to current government regulations and any future changes in the law.
- That the City of Salem reserves the right to cancel or modify the CERA program.

**I have read and understand the above agreement. I have read the materials regarding the Commute Expense Reimbursement Account program and understand the limitations and risks as they apply to me. I hereby authorize the City of Salem to make the requested deductions from my pay.**

\_\_\_\_\_  
**Employee Signature**

\_\_\_\_\_  
**Date**

**Employer Use Only**

HR Representative: \_\_\_\_\_ Date: \_\_\_\_\_ Payroll date: \_\_\_\_\_ B007 contribution per pay period: \_\_\_\_\_

Tracking list  Oracle effective date: \_\_\_\_\_