

**MRP TRANSIT INCENTIVE PROGRAM**

**1. PURPOSE**

This Directive establishes policy on transit incentive entitlements for Marketing and Regulatory Program (MRP) employees.

**2. AUTHORITIES**

This Directive supplements the following laws, rules, and regulations:

- a. Qualified Transportation Fringe Benefits, 26 Code of Federal Regulations Parts 1 and 602, effective January 11, 2001.
- b. Executive Order (E.O.) 13150, Federal Workforce Transportation, dated April 21, 2000.
- c. Departmental Regulation, Commuter Transit Subsidy Benefit Programs, 4080-811-04.
- d. Transportation Equity Act for the 21st Century, Public Law (P.L.) 105-178, dated June 9, 1998.
- e. Internal Revenue Service Notice 94-3, Qualified Transportation Fringes Under Code, 26 U.S.C., Section 132 (f), dated 1994.
- f. Federal Employees Clean Air Incentives Act of 1993, P.L. 103-172, dated December 2, 1993.
- g. Treatment of Employer Provided Transportation Benefits, P.L. 102-486, Section 1911, effective December 31, 1992.

**3. REPLACEMENT HIGHLIGHTS**

This Directive replaces GIPSA Directive 4060.2, Transit Incentive Program, dated 6/1/00.

#### 4. BACKGROUND

The 1998 Transportation Equity Act allows employers to provide transit incentives to cover part of their employees' transportation costs. Two incentives are offered: the tax set-aside and the direct subsidy ("transit voucher"). E.O. 13150 mandated that by October 1, 2000, agencies provide transit subsidies to employees who commute via mass transit or qualified vanpools.

At a minimum, agencies must offer headquarters employees an agency-paid subsidy and field employees a pre-tax benefit. Agencies also may offer a pre-tax parking benefit to those employees who drive and then park their cars in order to take mass transit and/or a vanpool as part of their daily commute to/from work. The program is meant to improve air quality and reduce traffic congestion.

#### 5. POLICY

- a. MRP encourages employees to commute to work by other than single occupant vehicles.

**If you work in:**

**Your Agency Offers:**

	Subsidy	Pre-tax Parking
AMS	✓	✓
APHIS	✓	✓
GIPSA	✓	✓

- b. MRP will pay for actual qualifying commuting costs, up to \$125 per month.
- c. Only MRP employees who are not receiving a Federal parking benefit may participate in the transit incentive program.
- d. Participation is limited to employees who agree to use public transportation or a qualifying vanpool for their regular daily commute to and from work.
- e. Employees will not give or sell transit passes to others or purchase fare media from other Federal employees.
- f. Managers and employees in programs with recognized bargaining units are advised to refer to appropriate negotiated agreements to determine how this Directive is implemented for bargaining unit members.

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## 6. FALSE RECORDS

Employees who make false certifications or fail to re-certify their application for benefits quarterly or whenever necessary, may be subject to disciplinary action up to and including removal from Federal service. Further, 18 U.S.C. 1001 contains criminal penalties for individuals who make false statements.

## 7. INQUIRIES

Operating guidelines may be found in the Human Resources Desk Guide, Subchapter 4080, Transit Incentive Program.

- a. General inquiries on procedural matters should be directed to the servicing transit coordinator or to the servicing personnel office through established administrative channels. Requests for policy interpretations for complex situations should be referred to the Human Resources Specialist, Workplace Resolutions and Wellness Branch, MRPHRD.
- b. This Directive and the HRDG subchapter are available on the MRPHR home page at [www.aphis.usda.gov/mrpbs/hr/index.shtml](http://www.aphis.usda.gov/mrpbs/hr/index.shtml), the Employee Library at [www.aphis.usda.gov/library](http://www.aphis.usda.gov/library), and the AMS Issuances home page at [www.ams.usda.gov/issuances](http://www.ams.usda.gov/issuances).

/s/

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