

U.S. Department of Transportation
Office of the Secretary



DOT Bicycle Benefit Policy

May 21, 2010

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Section 1. Purpose

This document states the guidelines and procedures for the U.S. Department of Transportation (DOT) Bicycle Benefit. The DOT Bicycle Benefit Policy is available at <http://transerve.dot.gov>. Violations of these rules may be grounds for suspension or revocation of the benefit and disciplinary action.

Section 2. Background

In 1993, Congress enacted the Federal Employees Clean Air Incentives Act, Pub. L. No. 103-172, 107 Stat. 1995 (Dec. 2, 1993), codified as 5 U.S.C. § 7905, which authorizes each Agency head to establish a program to encourage employees to use means other than single occupancy motor vehicles to commute to and from work.

On January 1, 2009, the qualified bicycle commuting reimbursement was added to the list of qualified transportation fringe benefits covered in section 132 (f) of the Internal Revenue Service Code, which addresses the tax consequences of certain fringe benefit programs.

The Bicycle Commuter Act passed as an inclusion to the larger Renewable Energy Tax Credit legislation in 2008. The original intent of the provision was to provide a simple, equitable solution for cyclists to receive a qualified transportation benefit similar to the benefit provided to employees who take public transit to and from work.

Section 3. Definitions

1. **Daily commute to and/or from work.** The daily bicycle trip to and from the participant's residence and place of employment.
2. **Substantial Portion of Travel.** Using a non-motorized bicycle for a portion of travel (50 percent or greater) when commuting to and from work during each month.
3. **Non-motorized bicycle.** A bicycle is a human-powered vehicle designed to transport by the act of pedaling.
4. **False Claim.** Knowingly presenting or knowingly causing to be presented to the Federal Government an untrue statement to obtain payment or funds from the Federal Government.
5. **Qualified participant.** A Federal employee and students providing services under United States Code, Title 5, Government Organization and Employees (5 U.S.C. § 2105).
6. **Commuting Cost.** Bike lock, bike parking/storage, bike upgrades (lights, rack), repairs and general maintenance.

Section 4. Policy

1. Per statute, participants applying for the bicycle benefit program are NOT eligible for other transportation benefits (e.g., transportation in a commuter highway vehicle, transit pass, or qualified parking benefits) during the months they receive the bicycle commuting benefit.
2. The DOT will reimburse up to \$20 per month, not to exceed \$240 per calendar year, toward bicycle commuting expenses for eligible participants, effective January 1, 2010.

Participants regularly using a non-motorized bicycle for a substantial (50 percent or greater) portion of travel between the participant's residence and the worksite can receive assistance to defray some of the costs they incur. Bicycle commuting costs under this program may include the purchase of a commuter bicycle, bike lock, bike parking/storage, bike upgrades (lights, racks), repairs and general maintenance. These are considered reasonable expenses as long as the bicycle and equipment are regularly used for travel between the participant's residence and place of employment.

3. The benefit will be provided through a cash reimbursement method twice a year. Participants will certify bicycle-commuting months on the form provided under Section 6 of this Policy. Participants can receive up to \$20 per month for months in which they regularly use a non-motorized bicycle for a substantial portion of travel to and from work (50 percent or greater.).
4. Participants may claim reimbursement for an item that costs more than \$20 only in the calendar year of the purchase. Participants must follow the procedures for submitting claims for reimbursement as outlined under Section 6. Receipts for covered expenses, certification form, and a paper SF 1164 form must be submitted in March and/or September after the participant has incurred the expense. The only exception will be when the participant is leaving the Agency and must apply for reimbursement off schedule. The participant is responsible for submitting documentation of cost.
5. Participants are required to self certify the amount they spend each month, for items which reimbursement is sought under the bicycle benefit program.

6. The participant is responsible for submitting these claims for reimbursement twice per calendar year as detailed in Section 6.
7. The participant is responsible for certifying bicycle commuting on the proper forms as detailed in Section 6.
8. All bicycle benefit participants must adhere to the policy and rules of the garage and/or building policy for safeguarding a bicycle on DOT-owned or rented property.

Section 5. Roles and Responsibilities

The Transportation Services (TRANServe) Program Office provides a service to DOT participants in the Bicycle Benefit Program. The role of the TRANServe is to:

- administer the Bicycle Benefit Program;
- establish and implement Best Practices; and
- establish and implement Internal Controls for managing the payment of the benefit.

The role of the DOT Operating Administrators is to:

- establish a Point-of-Contact;
- ensure a supervisor or appropriate person signs the SF 1164; and
- establish and implement internal controls for employee participation.

The role of the Federal employees and students under 5 U.S.C. § 2105 who participate in the Bicycle Benefit Program is to:

- complete all paper work as described in the policy for the Bicycle Benefit Program;
- understand the scope and limitations of the Bicycle Benefit Program;
- not make a false claim;
- understand the penalties involved in misuse or false claims involving the bicycle benefit;
- not receive any other transit benefit during the month the bicycle benefit is claimed; and
- understand it is a violation of law to provide false or fraudulent information to the Federal Government to obtain the bicycle benefit.

Section 6. DOT Bicycle Benefit Program Process

1. Complete the certification form found in Appendix A.
2. Complete SF Form 1164 found in Appendix B. Attach receipts and obtain the appropriate signatures.
3. Complete the Direct Deposit Sign-Up Form found in Appendix C if this is the first time you are submitting a bicycle benefit or if there are any changes in the employee's banking information.
4. Turn in the certification form with the appropriate receipts and signatures, the completed SF Form 1164, and if necessary, the Direct Deposit Sign-up Form to:
 - a. All DOT Federal Employees except FAA:
Parking/Transit Office
ATTN: Bicycle Benefit
W12-190
U. S. Department of Transportation
1200 New Jersey Avenue, SE
Washington, DC 20590
 - b. FAA employees ONLY:
Transit Office
ATTN: Bicycle Benefit
Room 229
Federal Aviation Administration
800 Independence Avenue, SW
Washington, DC 20591
5. Submission dates are as follows:
 - a. Between August 1 and on or about September 6 for costs incurred from January through September. All claims turned in after September 6 will be handled on a case-per-case basis.
 - b. Between February 1 and March 6 for costs incurred from the previous October through December.
6. The cash reimbursement will be posted to your account within 30 days after approval.
7. All forms filled out improperly will be returned to the participant for correction.

Section 7. Applicable Laws and Regulations

- Federal Employees Clean Air Incentives Act, Pub. L. No. 103-172, 107 Stat. 1995 (Dec. 2, 1993), codified at 5 U.S.C. § 7905.
- Internal Revenue Code, 26 U.S.C. § 132.

Section 8. Frequently Asked Questions

Frequently Asked Questions (FAQs)

The FAQs will be posted on the TRANServe website (<http://transerve.dot.gov>), as well as available by request via email at parking.transitoffice@dot.gov.

Questions		Answers
1	What is the bicycle benefit?	<i>An employer-provided reimbursement intended for the purpose of defraying some of the costs a bicycle commuter may incur.</i>
2	What is considered a bicycle-commuting month?	<i>A qualified bicycle commuting month is any month in which a participant: (1) regularly (50 percent or greater) uses a bicycle for travel between his residence and his/her place of employment or the employee's tour of duty, AND (2) does not receive any other qualified transportation benefit such as transit and/or parking.</i>
3	Who is eligible under Section 132?	<i>DOT Federal employees and students providing services under 5 U.S.C. § 2105.</i>
4	Do I have to commute via bicycle every day in order to qualify for the benefit?	<i>No. In order to qualify for the bicycle benefit, you must use a non-motorized bicycle for a substantial (50 percent or greater) portion of travel when commuting to and from work each month.</i>
5	Is the \$20 bicycle benefit taxable?	<i>No. You are eligible to receive up to \$20 per month tax-free.</i>
6	What is the maximum amount of reimbursement I can receive?	<i>DOT will reimburse up to \$20 per month, not to exceed up to \$240 per calendar year, toward bicycle commuting expenses for eligible participants.</i>
7	How do I know if I am eligible for the bicycle benefit?	<i>Participants regularly using a non-motorized bicycle for a substantial (50 percent or greater) portion of travel between the participant's residence and the worksite can receive assistance defraying some of the costs a bicycle commuter may incur.</i>
8	I am new. How do I apply?	<i>In March and/or September - Complete the certification form, a Direct Deposit Sign-Up Form if this is your first submission, and a SF Form 1164. Attach receipts to the completed SF Form 1164, obtain the proper signatures for supervisor and/or authorized certifying officer and turn the packet in to the Parking/Transit Office. The cash reimbursement will be posted to your personal account. If you are parking your bicycle at a DOT owned or leased site, you must adhere to the rules and policy of the garage and/or building policy for safeguarding a</i>

		<i>bicycle on DOT owned or rented property.</i>
9	Is the certification form required every month?	<i>Yes. You must certify each month that you used a non-motorized bicycle for a substantial (50 percent or greater) portion of travel between your residence and your worksite. Submit the certification form in March and/or September (see table on page 12). You must keep a record of the months that you commute via bicycle and items purchased so you are able to complete the certification form correctly.</i>
10	What costs are covered?	<i>Bike lock, bike parking/storage, bike upgrades (lights, rack), and general maintenance.</i>
11	Some months, I take mass transit to work and receive the transit benefit. Can I receive both the transit benefit and bicycle benefit in the same month?	<i>No. An employee cannot receive both the transit benefit and bicycle benefit in the same month.</i>
12	Are there specific dates to apply for reimbursement?	<p><i>Beginning January 2010, the following reimbursement dates apply:</i></p> <p><i>Items purchased in January 2010 through September 2010 must be submitted for reimbursement no later than September 6, 2010. All claims turned in after September 6 will be handled on a case-per-case basis.</i></p> <p><i>Items purchased in October 2010 through December 2010 must be submitted for reimbursement no later than March 6, 2011.</i></p> <p><i>Items purchased in January 2011 through September 2011 must be submitted no later than September 6, 2011. All claims turned in after September 6 will be handled on a case-per-case basis.</i></p> <p><i>This cycle will continue on.</i></p>
13	I bought a bicycle helmet for \$50 in March 2010. Will I only receive up to \$20?	<p><i>No. A qualified bicycle reimbursement may be claimed more than one month, not to exceed 12 months within the calendar year of the purchase.</i></p> <p><i>You will be able to submit the helmet receipt on the certification form you submit in September. Since you purchased the helmet in March, you may claim the amount in September. You can receive up to \$20 per month for qualifying items purchased.</i></p> <p><i>For example, in March you buy a helmet for \$50. On</i></p>

		<p><i>the certification form, you certify that you used a non-motorized bicycle for a substantial (50 percent or greater) portion of travel between your residence and your worksite in March, April and May. In September, you may claim \$20 for March, \$20 for April, and \$10 for June.</i></p> <p><i>Please note that you are only able to submit a reimbursement claim for up to \$20 during the months in which you commuted a substantial portion (50 percent or greater) to and from work by bicycle.</i></p>
14	<p>I bought a bicycle lock and helmet in March 2010. The total of both items equals \$60. Am I able to apply for reimbursement for both items?</p>	<p><i>Yes. A qualified bicycle reimbursement may be claimed more than one month, not to exceed 12 months within the calendar year of the purchase.</i></p> <p><i>You may submit the lock and helmet receipts on the certification form you submit in September. Since you purchased the lock and helmet in March, you may claim the amount in September. You can receive up to \$20 per month for qualifying items purchased.</i></p> <p><i>For instance, in March you buy a lock and helmet totaling \$60. You certify that you commuted to and from work by bicycle for a substantial (50 percent or greater) portion of that travel for March, April and June. In September, you may claim \$20 for March, \$20 for April and \$20 for June.</i></p> <p><i>Please note that you are only able to submit a reimbursement claim for up to \$20 during the months in which you commuted a substantial portion (50 percent or greater) to and from work by bicycle.</i></p>
15	<p>I bought a bicycle in December for \$1,000. Can I claim \$240?</p>	<p><i>No. If you commuted to and from work by bicycle for a substantial portion of December, you are only eligible to receive \$20.</i></p> <p><i>The IRS Regulations stipulate that a qualified bicycle reimbursement may be claimed more than one month, not to exceed 12 months within the calendar year of the purchase. Due to DOT requirements to abide by appropriations law, we must also operate within the fiscal calendar year. Therefore, you must submit your reimbursement claims for October – December by March 6 of the following year and your reimbursement claims for January – September by September 6 of the same year. All claims turned in</i></p>

		<p><i>after September 6 will be handled on a case-per-case basis. (NOTE: See table below in How the Bicycle Commuting Benefit Works)</i></p> <p><i>Note: Expenses incurred late in the calendar year cannot be carried over into the following year.</i></p>
16	I bought a bicycle in January for \$1,000. Can I claim \$240?	<p><i>Yes. IF you commuted 50 percent or greater by bicycle to and from work for twelve months.</i></p> <p><i>You can submit a claim for January through September on September 6 for \$180. You may submit a claim for October through December on March 6 for \$60. (All claims turned in after September 6 will be handled on a case-per-case basis.)</i></p> <p><i>Remember, you can claim only those months you commuted 50 percent or greater by bicycle to and from work.</i></p>
17	I certified for January through April, but purchased a bicycle for \$500 in March. Can I claim this purchase for January and February?	<p><i>Yes. Since you commuted 50 percent or greater by bicycle to and from work during January through April, you may submit a claim in September for \$80. You may claim \$20 for January, \$20 for February, \$20 for March, and \$20 for April.</i></p> <p><i>The IRS Regulations stipulate that a qualified bicycle reimbursement may be claimed more than one month, not to exceed 12 months within the calendar year of the purchase.</i></p>

How the Bicycle Commuting Benefit Works

A qualified bicycle commuting benefit reimbursement means any employer, if they chose to do so, may provide a reimbursement of up to \$20 per month for reasonable expenses incurred by the participant in conjunction with their commute to work by bicycle.

Unlike the other qualified transportation fringe benefits, a qualified bicycle commuting reimbursement benefit cannot be funded through employee pre-tax income, nor can an employee receive both the transit benefit and bicycle benefit in the same month.

Please note the table below for the reimbursement schedule.

Year	Expense Date	Reimbursement Date	Comment
FY 2010	1/1 to 9/30	On or about September 6 All claims turned in after September 6 will be handled on a case-per-case basis.	Expense is within the calendar year and within the fiscal year
FY 2011 and on-going	10/1 to 12/31	On or about March 6	Expense is within the calendar year and within the fiscal year
FY 2011 and on-going	1/1 to 9/30	On or about September 6 All claims turned in after September 6 will be handled on a case-per-case basis.	Expense is within the calendar year and within the fiscal year

Appendix A
BICYCLE COMMUTER CERTIFICATION FORM

Participant Name: _____

Claims for reimbursement will be accepted twice yearly during the month of March and/or September.
Attach the completed form below and your paid receipt(s) to a paper form 1164. Proper signature are required.
(Exception: If the participant is leaving DOT he/she may submit the forms off schedule.)

Turn these forms in to the below address:

TRANServe
Parking and Transit Office
W12-190
1200 New Jersey Avenue, S.E.
Washington DC 20590

January Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
March Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
May Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
July Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
September Year: _____ I certify that I rode my bike to and from work a minimum of 51% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
November Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature

February Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
April Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
June Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
August Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
October Year: _____ I certify that I rode my bike to and from work a minimum of 51% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature
December Year: _____ I certify that I rode my bike to and from work a minimum of 50% of my commute this month. Receipt(s) for expenses are attached. _____ Participant Signature

I certify the receipts attached to this form qualify for a bicycle commuter benefit.

Participant Signature

2011

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS	1. DEPARTMENT OR ESTABLISHMENT, BUREAU, DIVISION OR OFFICE	2. VOUCHER NUMBER
		3. SCHEDULE NUMBER

Read the Privacy Act Statement on the back of this form.

4. CLAIMANT	a. NAME (Last, first, middle initial)	b. SOCIAL SECURITY NO.
	c. MAILING ADDRESS (Include ZIP Code)	d. OFFICE TELEPHONE NUMBER

5. PAID BY	
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6. EXPENDITURES (If fare claimed in col. (g) exceeds charge for one person, show in col. (h) the number of additional persons which accompanied the claimant.)

DATE	C O D E	Show appropriate code in col. (b): A - Local travel B - Telephone or telegraph, or C - Other expenses (itemized)		MILEAGE RATE	AMOUNT CLAIMED				
		(Explain expenditures in specific detail.)			NO. OF MILES (e)	MILEAGE (f)	FARE OR TOLL (g)	ADD PERSONS (h)	TIPS AND MISCELLANEOUS (i)
(a)	(b)	(c) FROM	(d) TO	(e)					
If additional space is required continue on the back.					SUBTOTALS CARRIED FORWARD FROM THE BACK				

7. AMOUNT CLAIMED (Total of cols. (f), (g) and (i.) \blacktriangleright \$	TOTALS						
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8. This claim is approved. Long distance telephone calls, if shown, are certified as necessary in the interest of the Government. (Note: If long distance calls are included, the approving official must have been authorized in writing, by the head of the department or agency to so certify (31 U.S.C. 680a.)

Sign Original Only

APPROVING OFFICIAL SIGN HERE \blacktriangleright DATE

10. I certify that this claim is true and correct to the best of my knowledge and belief and that payment or credit has not been received by me.

Sign Original Only

CLAIMANT SIGN HERE \blacktriangleright DATE

9. This claim is certified correct and proper for payment.

Sign Original Only

AUTHORIZED CERTIFYING OFFICER SIGN HERE \blacktriangleright DATE

11. CASH PAYMENT RECEIPT	
a. PAYEE (Signature)	b. DATE RECEIVED
	c. AMOUNT \$
12. PAYMENT MADE BY CHECK NO. _____	

ACCOUNTING CLASSIFICATION _____

6. EXPENDITURES - Continued

DATE 19	C O D E	Show appropriate code in col. (b):		MILEAGE RATE ¢	AMOUNT CLAIMED				
		A - Local travel	D - Funeral Honors Detail		MILEAGE	FARE OR TOLL	ADD PER-SONS	TIPS AND MISCEL-LEANEOUS	
		B - Telephone or telegraph, or C - Other expenses (itemized)		E - Specialty Care	NO. OF MILES (e)	(f)	(g)	(h)	(i)
(a)	(b)	(c) FROM		(d) TO					
Total each column and enter on the front, subtotal line. ▶									

In compliance with the Privacy Act of 1974, the following information is provided: Solicitation of the information on this form is authorized by 5 U.S.C. Chapter 57 as implemented by the Federal Travel Regulations (FPMR 101-7), E.O. 11609 of July 22 1971, E.O. 11012 of March 27, 1962, E.O. 9397 of November 22, 1943, and 26 U.S.C. 6011(b) and 6109. The primary purpose of the requested information is to determine payment or reimbursement to eligible individuals for allowable travel and/or other expenses incurred under appropriate administrative authorization and to record and maintain costs of such reimbursements to the Government. The information will be used by Federal agency officers and employees who have a need for the information in the performance of their official duties. The information may be disclosed to appropriate Federal, State, local, or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions, or when pursuant to a requirement by this agency in connection with the hiring or firing of an employee, the issuance of a security clearance, or investigations of the performance of official duty while in Government service. Your Social Security Account Number (SSN) is solicited under the authority of the Internal Revenue Code (26 U.S.C. 6011(b) and 6109) and E.O. 9397, November 22, 1943, for use as a taxpayer and/or employee identification number; disclosure is MANDATORY on vouchers claiming payment or reimbursement which is, or may be, taxable income. Disclosure of your SSN and other requested information is voluntary in all other instances; however, failure to provide the information (other than SSN) required to support the claim may result in delay or loss of reimbursement.

Appendix C

DIRECT DEPOSIT SIGN-UP FORM FOR

AGENCY: FAA REGION RSPA TASC OIG FHWA TSA OST

[] ESTABLISH DIRECT DEPOSIT [] CANCEL DIRECT DEPOSIT [] CHANGE DIRECT DEPOSIT INFORMATION

SOCIAL SECURITY NUMBER

NAME (Last, First Middle Initial)

MAILING ADDRESS

EMAIL ADDRESS

TELEPHONE NUMBER (Work) (Home) (Cell)

TYPE OF ACCOUNT

[] CHECKING [] SAVINGS

ROUTING TRANSIT NUMBER (This number appears at the extreme bottom left of your checks. For savings accounts, you need to contact your financial institution.)

ACCOUNT NUMBER

NAMES ON ACCOUNT

FINANCIAL INSTITUTION'S NAME

AUTHORIZATION:

(EMPLOYEE'S SIGNATURE)

(DATE)

All information on this form is required under 31 CFR 209 and/or 210. The information is voluntary, confidential and is needed to prove entitlement to payments. The information will be used to process payments data from the Federal Aviation on to the financial institution and/or its agent. Failure to provide the requested information may affect the processing of this form and may delay or prevent the receipt of payments through the Direct Deposit for Travel Payments.

This form is to be used only for processing Federal Employee Travel Reimbursements. The Original With Signature should be sent to: Federal Aviation Administration Mike Monroney Aeronautical Center Travel and Transportation Branch, AMZ-130 P.O. Box 25082 Oklahoma City, OK 73125-4913