



U.S. Department of
Transportation

Office of the Secretary
of Transportation
U.S. Department of Transportation

TRANSERVE
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TRANServe TRANSIT BENEFIT PROGRAM BULLETIN

BULLETIN #: TSB-2016-04

DATE: December 31, 2015

SUBJECT: **Transit Benefit Monthly Statutory Limit Increase to \$255**

PURPOSE: This Bulletin provides notification and guidance regarding a change in the statutory limit of the monthly transit benefit for calendar year 2016 for transit benefit participants.

BACKGROUND: For calendar 2016, the maximum mass transit exclusion from income has been set by the Internal Revenue Service (IRS) at \$255. IRS Publication 15-B, Employer's Tax Guide To Fringe Benefits, dated December 23, 2015 at <https://www.irs.gov/pub/irs-pdf/p15b.pdf> provides the relevant information on the transit benefit exclusion rules on pages 18 and 19.

INFORMATION: DOT will implement the increase effective February 1, 2016 up to \$255 per month for Department of Transportation employees (excluding FAA) using the certified actual monthly cost provided in each participant's Transit Benefit application. In the National Capital Region (NCR) it may be necessary to split the transit benefit between the Debit Card and WMATA SmartBenefits®. The benefit amount up to \$255 will be provided based on the participant's application. Splits are not authorized in cases where a single vendor amount is equal to or over the statutory limit.

The Debit Card funding for the February benefit will be based on the actual monthly commuting cost last submitted up to the new statutory limit. Changes to the Debit Card amounts will be processed as received and additional funding, if necessary, will be added to the Debit Cards during the month of January if received by TRANServe by January 13, 2016.

REQUIRED ACTION: No action is necessary if participants' commuting costs have not changed from their latest certified amount received as of December 31,

2015. Changes for the February benefit must be submitted through a re-certification application and received by TRANServe no later than **January 13, 2016**.

The application website is at <https://transitapp.ost.dot.gov>.

CONTACT: If you have questions about this bulletin, please contact the Parking and Transit Benefit Office at parking.transitoffice@dot.gov.