

Personnel Management

Mass Transportation Fringe Benefit Program

FOR THE GOVERNOR:

WILLIAM H. WADE II
Major General
The Adjutant General

OFFICIAL:

STUART D. EWING
Captain, CA ANG
Human Resources Officer



Applicability. California National Guard Full-time Personnel Regulation (CNGFPR) applies to all California Army and California Air National Guard technicians and to commanders, managers, and supervisors (military or civilian) with authority or responsibility over technician personnel management.

Proponent and Exception Authority. The proponent of this regulation is the Joint Force Headquarters, J-1, Directorate for Human Resources. The proponent has authority to approve exceptions to this regulation when they are consistent with controlling laws and regulation.

Supplementation. Supplementation of this regulation is prohibited.

Suggested Improvements. Users of this regulation are invited to send comments and suggested improvements to Joint Force Headquarters, Directorate for Human Resources, 9800 Goethe Road, Sacramento, CA 95826-9101.

Distribution. Distribution of the regulation is Army - A and Air Force - F.

History. None

Summary. This regulation replaces the earlier version dated 1 May 2006. It adds reference to Department of Defense Instruction 1000.27 dated 28 October 2008. It establishes policy and procedures for the Mass Transportation Fringe Benefit Program within the California National Guard technician program.

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1. Purpose.

This plan establishes procedures and provides information on the Department of Defense Transportation Incentive Program for Army and Air Federal Technicians, Air and Army Active Guard and Reserve (AGR) in the California National Guard. Mass Transportation is a privilege granted by The Adjutant General (TAG) and not a right for the member/employee. The establishment and continuation of this program will not be construed as establishing

a “past practice” or a condition of employment which would otherwise violate management rights established by 5 USC 7106.

2. Reference.

Department of Defense Instruction 1000.27, dated 27 October 2008, “Mass Transportation Benefit Program (MTBP)”

3. Policy.

It is the policy of the California National Guard that all Soldiers, Airmen, and civilian Federal employees will be given the opportunity to participate in the “Mass Transportation Incentive Program” as prescribed by Executive Order 13150. This program provides financial incentives to encourage commuting by mass transportation, reduce contribution to traffic congestion and air pollution, and to expand commuting alternatives for all full-time members. The program authorizes all Federal Technicians and AGR members of the California National Guard who meet the qualifying criteria to benefit from the program. The program offers cash reimbursement for expenses incurred or paid by the member for transportation on mass transit or van pools.

4. Definitions.

Transit Pass: A transit pass is any pass, token, fare card, voucher, or similar item (including an item exchangeable for fare media) that entitles a person to transportation on;

- a. mass transit facilities (whether or not publicly owned);
- b. in van pools owned and operated either by public transit authorities or by a person in the business of transporting persons for compensation or hire.

Van Pool: The vehicle used must be a highway vehicle with a capacity of at least six adults (excluding the driver). At least 80% of the mileage use must be for transporting employees in connection with employment and the number of employees transported for such purposes is at least 50 % of the adult seating capacity excluding the driver. The vehicle may be owned and operated either by public transit authorities or by a person in the business of transporting persons for compensation for hire that is registered with transit authorities. The owner of the van pool that is not registered with the transit authorities must certify that his or her activity satisfies the requirements of Internal Revenue Code (IRC) section 132(f)(5)(A)(ii) and is an activity engaged in for profit as that term is interpreted under section 162 before any employee/member can be reimbursed for expenses incurred in connection with use of that van pool. This agency cannot provide legal advice to van pool operators on this subject. If the van pool operator requires advice, they should consult with an attorney, accountant, etc. to determine whether they meet the criteria of the IRC.

Transportation Fringe Benefit, Cash Reimbursement: A nontaxable cash reimbursement for actual expenses incurred or paid by employees/members for transit passes or van pools. Currently \$100/month and indexed..

5. Responsibilities.

a. The Adjutant General is the approving authority. The AG delegated the program proponent responsibility to the Director of Human Resources. The responsibility for the application of this program is further delegated to the following persons:

- (1) Area Supporting Office Official (ASOO)
- (2) CA ARNG and CA ANG Federal Technician
- (3) Active Guard and Reserve (AGR)

b. The above individuals are responsible for meeting the requirements of the Mass Transit Program as prescribed by the Department of Defense and as detailed in this regulation. They will follow the guidelines in this regulation, establish reimbursement procedures, insure program participants are helped through the application processes, confirm eligibility of program participants, process reimbursement claims, maintain records, and suggest revisions to this regulation as necessary.

6. Program Application Process.

a. The applicant will DD Form 2845, U.S. Department of Defense, Public Transportation Benefits Program Application, obtain certification from the ASO and forward the form to their supporting personnel office for processing. Applicants must complete this process to first establish their eligibility and annually thereafter to remain eligible to participate in the program.

b. The delegated supporting office official will:

- (1) Return all incomplete or illegible applications to the applicant without action.
- (2) Review the completed forms for accuracy and inform the applicant of their confirmed eligibility.

(3) Enter information in Transit Subsidy Report Data Base to ensure data is available to confirm applicant eligibility for required reports.

(4) Fax a copy of the DD Form 2845 to the Department of Transportation (DoT) and file original form in accordance with procedures.

7. Reimbursement Process.

a. Program Participants will:

(1) Pay up front for transportation costs and maintain copies of tickets, receipts, and any backup documentation that validates the expenditures.

(2) At the end of each quarter, submit to their supporting office a completed Standard Form 1164 (SF-1164), "Claim for Reimbursement for Expenditures on Official Business".

(3) Enter a statement in block 6 that they are seeking reimbursement under the DoD Transportation Incentive Program and the amount of reimbursement that is being claimed for that quarter.

(4) Attach documentation substantiating expense.

(5) Full time employees need not submit documentation for their normal duty days.

(6) Attach Standard Form 1199A (SF-1199A), "Direct Deposit Sign Up Form" with the first request for reimbursement.

b. The supporting office will:

(1) Validate the person requesting reimbursement as a program participant. If they are not, notify them that they must apply or reapply for program eligibility. If they are a program participant, check the SF-1164 for accuracy and completeness and certify the claim by signing and dating block 8 of the SF-1164.

(2) Keep a copy of the completed SF-1164.

8. Program Abuse.

Certification of eligibility for and participation in the Mass Transportation Benefits Program is a matter under the jurisdiction of this agency and the United States. Making false, fictitious, or fraudulent certification or claims for reimbursement may render the maker subject to criminal prosecution under Title 18, United States Code, Section 1001, Civil Penalty Action, providing for administrative recoveries of up to \$10,000 per violation, and/or agency disciplinary actions up to and including dismissal.

9. Program Proponent.

Questions about this regulation may be addressed to the Human Resource Office, Customer Service/Benefits Branch (HR-CS).