

UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

9-26-2013
Roberta D. Tabor, Clerk
By W. Hawkins
Deputy Clerk

EMPLOYEE PARKING REIMBURSEMENT PROGRAM

Approved: August 12, 2009
Amended: September 26, 2013

I. INTRODUCTION

The United States District Court for the District of Connecticut, in accordance with the Judicial Conference of the United States, has established an Employee Parking Reimbursement Program ("Parking Program") to equalize employee parking expenses and/or benefits in all three divisional offices and enhance recruitment, hiring and retention efforts. The Court will use local court funds to reimburse eligible employees for parking expenses related to their jobs. This tax-free parking benefit is provided in the form of a cash reimbursement paid once per fiscal year to employees participating in the Parking Program.

At its implementation, the Parking Program shall be effective from October 1, 2008 to September 30, 2009. Thereafter, the program may cover the standard fiscal year from October 1st through September 30th.

II. AUTHORITY FOR THE PARKING PROGRAM

On March 16, 1999, the Judicial Conference of the United States approved the judiciary parking policies. The policies are updated from time to time and are set forth in the *Guide to Judiciary Policy*, Volume 16, Chapter 6.

The authority for the instant program is based on the *Guide*, Volume 16, Chapter 6, § 630.60, which provides that courts and court units may use their local funds, pending funding availability, to provide parking spaces for employees under the following conditions:

- (a) If it is determined to be necessary for its operations, including hiring and retention of personnel; or
- (b) for employees excluded from official parking (see § 630.50), including those who:
 - (1) routinely work unusual hours;
 - (2) park in high crime areas; or
 - (3) use car-pools or van pools.

It is hereby determined to be necessary to implement the instant program for the operations of the organization, including hiring and retention of personnel.

III. PARKING PROGRAM POLICIES

A. *Eligibility*

All District Court Clerk's Office and District Court Chambers Staffs who pay to park their vehicles while at work at their permanent duty station are eligible to participate in this program, with the exception of judicial officers, court unit executives, and any court employee receiving reimbursement for handicapped parking.

B. *Funding*

Local Court funds, when available, will be reprogrammed into BOC 2342, "Leased Parking Facilities" and used to support this program. By the fourth quarter of each fiscal year, the Court will determine if funds are available for the Parking Program. If money is available, the Court will determine the maximum monthly percentage amount that an employee may claim for reimbursement of parking expenses. The staff will be notified in writing of the Court's decision. **The percentage amount shall be set at between 0% and 100%, depending on the local budget.** *Employees are hereby advised that sufficient local funds may not be available for this program each fiscal year. Thus, the program may be suspended at any time at the discretion of the Chief Judge.*

C. *Maximum Benefits*

The parking benefit received cannot exceed the actual monthly parking expenses of the participant.

D. *Misrepresentation*

The parking benefit is for the sole purpose of participating employees parking in leased space while at work at their permanent duty station. In substantiated cases of misrepresentation to obtain or misuse a parking benefit, at a minimum, action will be taken to recover the reimbursed amount, suspend employee participation in the program, and possibly initiate disciplinary action.

IV. RESPONSIBILITIES

A. The Clerk or her designee shall:

1. be responsible for the management and administration of the Parking Program to protect against fraud, waste, abuse, mismanagement, or misappropriation;
2. provide oversight of the program;
3. serve as the approving official for parking benefits; and

4. prepare reports as required.
- B. The Court Financial Administrator, under the supervision of the Clerk or her designee, will be responsible for the disbursement process.
 - C. Participants shall complete and sign two forms to enroll in the Parking Program:
 1. Request to Participate in the Parking Reimbursement Program (Exhibit A-1); and
 2. Parking Reimbursement Voucher (Exhibit A-2).

In addition, participants must submit receipts or other documentation as proof of parking expenses incurred.

V. **PARKING REIMBURSEMENT PROCEDURES**

A. *Enrollment*

1. Enrollment in the Parking Program is limited to monthly parking expenses. Occasional parking expenses are not reimbursable.
2. Eligible and interested employees must complete and sign the form "Request to Participate in the Parking Reimbursement Program" (Exhibit A-1) and submit it to the Finance Department in New Haven within ten (10) days of the program's initial implementation, or within thirty (30) days of hiring for new employees. The form must state the following:
 - a. the employee's permanent duty station;
 - b. the parking location and the approximate cost per month;
 - c. that employees will request reimbursement only for eligible parking expenses incurred when parking a private vehicle at or near their permanent duty station when performing official work;
 - d. that employees must submit proof of payment of all eligible expenses to the Court at the close of the fiscal year in order to receive a reimbursement check;
 - e. that the program is subject to the availability of funds

each fiscal year and there may not be sufficient funds in the budget to support the program; and

- f. that funds received as parking reimbursements are subject to recovery for misrepresentation and, in substantiated cases of misrepresentation, employees will lose their privilege to participate in the program.

When changing parking location, a new form must be submitted.

B. *Requests for Reimbursement*

1. Employees may request reimbursement from the Court on a fiscal year basis by submitting a form called "Parking Reimbursement Voucher" (Exhibit A-2) to the Finance Department in New Haven after September 1 and prior to September 15. The fiscal year closes on September 30. All vouchers must be received in the Finance Department on or before September 15 to be eligible for reimbursement.
2. To be eligible for parking reimbursements, participating employees must provide the following information:
 - a. the employee's permanent duty station;
 - b. the parking location and the actual cost per month;
 - c. a statement that employees are requesting reimbursement only for eligible parking expenses incurred when parking a private vehicle at or near their permanent duty station when performing official work;
 - d. that employees are submitting proof of payment of all eligible expenses to the court at the close of the fiscal year in order to receive a reimbursement check;
 - e. state that they are aware that funds received as parking reimbursements are subject to recovery for misrepresentation and that, in substantiated cases of misrepresentation, they will lose their privilege to participate in the program.

C. *Distribution of Parking Reimbursements*

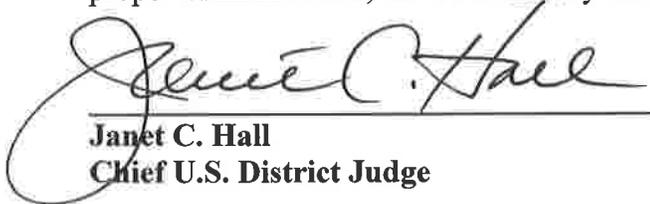
The court will issue one check per employee for each fiscal year. All disbursements are made in arrears to reimburse an employee for parking which has already occurred. The court shall not reimburse employees in advance for the costs of parking.

VI. TAX INFORMATION

The subsidy is fully tax-exempt up to the IRS limits. The current IRS limit is \$245 per month for parking. There is no federal or state income tax, social security tax, or medicare tax due. It is not recorded in the payroll system or reported on the W-2. The value of the benefit is not reported to the IRS and is not a tax deduction that you have to claim.

VII. APPROVAL

In order to assure the proper administration of the Employee Parking Reimbursement Program, the Court adopted this plan on the 12th day of August 2009. To assure its continued proper administration, the Court hereby amends this plan this 26th day of September 2013.



Janet C. Hall
Chief U.S. District Judge

EXHIBIT A-1

**UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT**

REQUEST TO PARTICIPATE IN THE PARKING REIMBURSEMENT PROGRAM

NAME: _____

COURT UNIT: _____

ADDRESS: _____

SOCIAL SECURITY # (Last four digits only, e.g., 000-00-1111): _____

DUTY STATION: _____

PARKING LOCATION: _____

APPROXIMATE COST PER MONTH: \$ _____

I hereby request permission to participate in the court's Employee Parking Reimbursement Program and request to be reimbursed for parking expenses relating to my job.

I have read the plan and by my signature below, agree to comply with all its terms and conditions. Reimbursement only will be requested for eligible parking expenses incurred when parking a private vehicle at or near my permanent duty station when I am performing official work. In order to receive a reimbursement check, I must submit proof of payment of all eligible expenses to the court at the close of each fiscal year.

I understand that the program is subject to the availability of funds each fiscal year and there may not be sufficient local funds in the local court budget to support the program.

I am aware that funds received as a parking reimbursement are subject to recovery for misrepresentation and that if I mislead the court regarding my use of this benefit, I will lose my privilege to participate in this program.

Date: _____

Employee (Signature Required)

Date: _____

Approved - Unit Executive (Signature Required)

Complete, sign and return this form to the Finance Department in New Haven.

EXHIBIT A-2

**UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT**

PARKING REIMBURSEMENT VOUCHER

NAME: _____ **COURT UNIT:** _____

SOCIAL SECURITY # (Last four digits only, e.g., 000-00-1111): _____

DUTY STATION: _____

PARKING LOCATION: _____

TIME PERIOD (e.g. 10/01/08-09/30/09): _____ **# OF MONTHS:** _____

MONTHLY COST: _____ **% of REIMBURSEMENT (e.g. 25%):** _____

TOTAL REIMBURSEMENT REQUESTED: \$ _____

LIST PROOF OF PAYMENT and attach to this form: _____

I hereby request reimbursement for parking expenses incurred in going to and from work according to the Employee Parking Reimbursement Program of this Court for the time period and the amount listed above.

I certify that these expenses were incurred when parking a private vehicle at or near my permanent duty station in performance of my official work duties. I have attached proof of payment of same.

I understand that if I have misrepresented any information on this or any other relevant form, the District Court Clerk's Office may take action against me to recover the reimbursed amount, suspend my participation in the Employee Parking Reimbursement Program, and possibly initiate disciplinary action against me.

Date: _____

Employee (Signature required)

Date: _____

Approved - Unit Executive (Signature required)

Complete, sign and return this form to the Finance Department in New Haven.