

TransitBenefit Program



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About the Program

Pursuant to the Mayor's Executive Order 49, IRC Section 132, and negotiated collective bargaining agreements with the DOE, the City is offering employees an opportunity to purchase an annual unlimited ride MetroCard, called Premium Transitchek MetroCards, via a pre-tax payroll deduction. With this card, you get unlimited rides on subways and local buses, 24 hours a day, every day of the year.


A new tax law, IRC Section 132, allows you to purchase your Premium Card with pre-tax dollars through payroll deductions. As a result, you do not pay Federal, State, City, Social Security, and Medicare taxes on payments for the card. You can save over \$250 a year in taxes (based upon an annual salary of \$36,000).

Your taxable wages in Box 1, Social Security and Medicare wages in Boxes 3 and 5, and state and local wages in Boxes 17 and 20 will be reduced by the deductions from your pay for the Transit Benefit Program. The amount of the service fee paid to Transit Center on your behalf by the City will be shown in Box 12 as a fringe benefit and added to taxable earnings in Boxes 1, 3, 5, 17 and 20.

If you are already buying a 30-Day Unlimited Ride MetroCard for \$70, here's an example of the tax savings that will accrue to you with the new Premium Card.

Annual Cost of a 30-day Unlimited Ride MetroCard
 \$70 X 12 months = \$840
 Tax Savings in 35% Tax bracket - \$294
 Net Cost \$546

Your Premium Card is your own personal MetroCard, assigned to you for your own use. You must treat it, as you would cash. Your Premium Card will be mailed to you at the address you indicate on your enrollment form. Make sure you provide a complete and accurate address so you receive your Premium Card in time for your first month's use.

Employees who wish to participate must complete and submit the  **Enrollment form** to:
 Administrative/Support Payrolls
 Department of Education 65 Court Street - Room 1003
 Brooklyn, New York 11201
 ATTN: Transit Benefit Unit

Payroll Deduction

The cost of the Premium Card is \$70 a month. After you enroll in the Transit Benefit Program, \$32.32 or \$35.00 (if your are paid semi-monthly) will be deducted from your pre-tax wages every pay period. After your first two deductions, you will receive your Premium Card. Premium Cards always become active on the first day of a month and inactive on the last day of the month one year later. You will receive your new annual Premium Card approximately one week before your first month of usage commences.

Your Premium Card will remain valid as long as you continue to have deductions taken from your pay. After twelve months, you will receive a new Premium Card from Transit Center.

If your payroll deductions are interrupted for any reason, your Premium Card will be deactivated as of the first day of the month following the month during which the deduction was not taken. Your old Premium Card will not be reactivated even if you resume deductions.


If you resume participation in the Transit Benefit Program, sufficient deductions must be taken from your pay before you will receive a new Premium Card from Transit Center. Depending on your balance prior to discontinued deductions, one or two deductions will be required. After the threshold is met, you will receive your new Premium Card for use on the first day of the second month following the month during which the threshold is met.

If you cancel participation in anticipation of a vacation or for any reason and re-enroll, you will not receive a new Premium Card until sufficient deductions have been taken and a sufficient balance is attained. After the threshold is met, you will receive your new Premium Card for use on the first day of the month following the month during which the threshold is met.

Upon cancellation, if the amount of the total deductions from your pay for the Transit Benefit Program exceeds the amount paid to the Transit Center for your Premium Card, you would be entitled to a refund for the remaining balance. You will not receive a refund for deductions taken from your pay for a Premium Card if you do not use your Premium Card. Refunds must be requested by writing to the Transit Benefit Unit, OPA, One Centre Street, Room 200N, New York, New York 10007. The letter must include your name and social security number. Refunds are issued with your pay.

Replacing a Card

The City will replace undelivered, damaged, and lost or stolen Premium Cards with receipt of a Certification form completed and signed by you, and the damaged card, if applicable. You can obtain a Certification form from the DOE's TransBenefit Coordinator at (718) 935-3545, receive it by fax from OPA's Service Line, (212) 669-8555, or download it from [OPA's Web Site](#).

You can deliver, or mail the completed  **Certification form** to OPA, TransitBenefit Unit, One Centre Street Room 200N, New York, NY 10007. Remember, a damaged Premium Card must be returned to OPA with a completed Certification before a replacement card can be provided to you. Replacement Premium Cards may be picked up at OPA or mailed to your designated address. Premium Cards will be replaced as follows:

- Undelivered Premium Cards will be replaced with receipt of a Certification form, no earlier than the last business day of the month before the month of intended use. The replacement Premium Cards will be active the first day of the month of intended usage.
- A damaged Premium Card will be replaced upon receipt of a Certification form and the damaged card. The replacement Premium Card will be active.
- A lost or stolen Premium Card will be replaced with receipt of a Certification form. The replacement Premium Card will be active as of the first day of the month following the month during which the lost or stolen Premium Card was reported to OPA.

As soon as a Certification form is received, the undelivered, damaged, lost or stolen Premium Card will be deactivated. Once a Premium Card is deactivated, it will never be reactivated.

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