

**Forest Service Manual
National Headquarters - Washington Office
Washington, DC**

**Forest Service Manual 6400 – Property Management
Chapter 6470 - Commuter Choices Subsidy Benefit Program**

Amendment: 6400-2022-1

Effective date: January 31, 2022

Duration: This amendment is effective until superseded or removed.

Approved by: Antoine Dixon, Deputy Chief, Business Operations

Date approved: January 31, 2022

Responsible Staff:

Last Change: 6400-2010-5 to 6460.

Superseded Document(s): 6470, Amendment 6400-2010-4, June 08, 2010

Digest: Following is an explanation of the changes throughout the directive by section.

6475.1: Updates authority section to include provisions of the Tax Cuts and Jobs Act of 2017.

6475.6: Updates direction to increase the potential qualifying months to the beginning of a calendar year, and updates the tax code.

6475.61: Removes Exhibit 02, Illustrative Scenarios for Commuter Bicycle Reimbursement.

Forest Service Manual 6400 – Property Management
Chapter 6470 - Commuter Choices Subsidy Benefit Program
Amendment: 6400-2022-1
Effective date: January 31, 2022

Table of Contents

6471 - Rideshare Incentive Program for Carpools [Reserved].....	3
6472 - Commuter Highway Vehicle Program Vanpools [Reserved].....	3
6473 - Parking Benefits Program [Reserved]	3
6474 - Annual Passes in Limited Locations [Reserved]	3
6475 - Commuter Bicycle Reimbursement Program.....	3
6475.1 - Authority.....	3
6475.2 - Objective.....	4
6475.3 - Policy	4
6475.4 - Responsibility.....	5
6475.41 - Washington Office, Director of Acquisition Management	5
6475.42 - National Commuter Transit Benefit Subsidy Coordinator.....	5
6475.43 - Local Commuter Transit Benefit Subsidy Coordinator	5
6475.44 - Albuquerque Service Center, Director of Budget and Finance	6
6475.45 - Regional Foresters, Station Directors, International Institute of Tropical Forestry (IITF) Director or Forest Supervisor	6
6475.46 - Participating Employees.....	6
6475.5 - Definitions.....	6
6475.6 - Program Administration	7
6475.61 - Reimbursement Procedures	8
6475.62 - Liability for Employee Injuries or Property Damage	9

6471 - Rideshare Incentive Program for Carpools [Reserved]

6472 - Commuter Highway Vehicle Program Vanpools [Reserved]

6473 - Parking Benefits Program [Reserved]

6474 - Annual Passes in Limited Locations [Reserved]

6475 - Commuter Bicycle Reimbursement Program

The U.S. Department of Agriculture (USDA) Forest Service Commuter Bicycle Subsidy Benefit program provides reimbursement for actual expenses incurred for the purchase, repair, improvement, or storage of a bicycle used by an employee for commuting to and from work at least 50 percent of the workdays in a given calendar month.

6475.1 - Authority

1. Public Law 103-172, Federal Employees Clean Air Incentives Act, effective January 1, 1994. This took effect on January 1, 1994, as part of a national effort to improve air quality and to reduce traffic congestion. The Clean Air Act provides discretion to executive branches of the Federal Government to establish programs encouraging employees to commute by means other than single occupancy motor vehicles, including provision of transit passes, bicycle facilities, and non-monetary incentives.
2. Public Law 110-343, Emergency Economic Stabilization Act of 2008, enacted October 3, 2008, Troubled Assets Recovery Act (TARP). Division B of this Act is known as the Energy Improvement and Extension Act of 2008, in which Section 211 allows employers to provide limited fringe benefits to employees who commute to work by bicycle. The purpose of the fringe benefit is to offset the costs of bicycle commuting. The Act adds the bicycle commuter benefit to IRS Code, 26 USC sec. 132(f). Employers may reimburse bicycle commuters up to \$20 per month for actual expenses incurred. The reimbursement is tax free for each month a bicycle is used for transportation between the employee's home and place of employment. To be eligible for the bicycle benefit, bicycle commuters shall not receive any other transportation fringe benefit during the same period.
3. 26 Code of Federal Regulations, Part 1, and 602, Qualified Transportation Fringe Benefits, January 11, 2001. These Internal Revenue Service regulations provide rules to ensure that transportation fringe benefits (TFBP) provided to employees are excludable from employees' gross income. Benefits such as transportation in a commuter highway vehicle, transit passes, and qualified parking are non-taxable fringe benefits.
4. Office of Management and Budget Memorandum No. M-07-15, Federal Transit Benefits Program, May 14, 2007. The OMB memorandum preserves the benefits of the Federal Transit Benefits Program (FTBP) while listing a set of internal controls to improve program administration.

Forest Service Manual 6400 – Property Management
Chapter 6470 - Commuter Choices Subsidy Benefit Program

Amendment: 6400-2022-1

Effective date: January 31, 2022

5. GAO Comptroller General's Decision B-318325, August 12, 2009, (Comp. Gen. B318325) National Indian Gaming Commission-Reimbursing Bicyclists as Part of the Agency's Transportation Fringe Benefit Program (TFBP). The decision expands the TFBP program's scope to include Federal agencies, in addition to the private sector. This decision allows Federal agencies to extend the transit fringe benefits, through an agency designed and developed program, to provide up to a \$20 cost reimbursement per month, for actual expenses incurred by employees using a bicycle for a substantial portion of the travel between their residence and their place of employment.
6. United States Office of Personnel Management (OPM), Office of the General Counsel, Compensation and Leave Decision, OPM File No. S001842, August 11, 1998. The decision allows Federal agencies to develop programs that permit their employees to receive qualified transportation fringe benefits. It also allows Federal agencies to establish programs using appropriated funds to encourage employees to commute by means other than single-occupancy motor vehicles.
7. The Tax Cuts and Jobs Act of 2017. The legislation suspends the exclusion from gross income and wages for any qualified bicycle commuting reimbursements for taxable years beginning after December 31, 2017 and before January 1, 2026. This asserts that employer reimbursements for bicycle commuting expenses are now taxable.

6475.2 - Objective

1. To encourage home-to-work bicycle commuting, reduce traffic congestion, improve air quality, and decrease the Forest Service's carbon footprint. Bicycles contribute to cleaner air and less congested roadways by providing low-cost mobility, lessening everyday demands on local roads and highways.
2. To provide a reimbursement incentive to eligible employees, encouraging the use of bicycles to commute by means other than single-occupancy motor vehicles.

6475.3 - Policy

It is Forest Service policy to:

1. Offer the same benefit to all eligible employees for reimbursement of expenses related to commuting by bicycle. By law, the maximum monthly reimbursement is \$20, not to exceed \$240 in any calendar year. Reimbursements are paid at the end of the calendar year with the reimbursement period concluding by March 31 of the following calendar year. Refer to current year IRS guidance regarding taxable income as it relates to this program. Payment for reimbursement is made at the end of the year, based on the amount shown on valid receipts for qualifying expenses, for all qualified months after enrollment. This payment can be made on months prior to the month the receipt is dated up to the enrollment date, the month the receipt is dated, and for months after the month of the receipt until the receipt is fully reimbursed or the end of the calendar year.

Forest Service Manual 6400 – Property Management
Chapter 6470 - Commuter Choices Subsidy Benefit Program

Amendment: 6400-2022-1

Effective date: January 31, 2022

3. Hold employees accountable for misuse of the commuter bicycle reimbursement benefit, subject to appropriate disciplinary action, including disqualification from future participation in the program. Disciplinary penalties range from a letter of admonishment to removal from Federal service depending on the severity of the misuse.

6475.4 - Responsibility

6475.41 - Washington Office, Director of Acquisition Management

The Director of Acquisition Management has the responsibility to:

1. Develop and implement Agency-wide direction on the Commuter Bicycle Subsidy Benefit program, in coordination the U.S. Department of Transportation.
2. Coordinate implementation and modification of the Commuter Bicycle Subsidy Benefit program.
3. Appoint an employee to serve as the National Commuter Transit Benefit Subsidy (CTBS) coordinator, who will maintain a list of all CTBS coordinators and a list of all program participants.

6475.42 - National Commuter Transit Benefit Subsidy Coordinator

The National Commuter Transit Benefit Subsidy (CTBS) coordinator is responsible for:

1. Coordinating management by providing technical assistance to Local (Field) Commuter Transit Benefit Subsidy Coordinators.
2. Distributing program updates and guidance to ensure the program is implemented efficiently and effectively.
3. Acts as the Washington Office Local Transit Benefits Subsidy Coordinator (duties listed below).

6475.43 - Local Commuter Transit Benefit Subsidy Coordinator

Local Commuter Transit Benefit Subsidy Coordinators are assigned by a local unit Supervisor and are responsible for:

1. Reviewing new participant eligibility.
2. Resolving employee complaints.
3. Reviewing for accuracy and filling copies of completed form FS-6400-268.
4. Reporting misuse or loss of eligibility to Supervisors and National CTBS Coordinators.

5. Maintaining list of local participants.
6. Approving reimbursements.

6475.44 - Albuquerque Service Center, Director of Budget and Finance

It is the Director of Budget and Finance (B&F) responsibility to process reimbursements, after reimbursement is approved.

6475.45 - Regional Foresters, Station Directors, International Institute of Tropical Forestry (IITF) Director or Forest Supervisor

It is the responsibility of the Regional Foresters, Station Directors, IITF Director or Forest Supervisor to appoint a local CTSB coordinator to administer the regional or unit office Commuter Choice Subsidy Benefit Program including the Commuter Bicycle Subsidy Benefit Program.

6475.46 - Participating Employees

It is the responsibility of employees to:

1. Submit a new completed form FS-6500-268, Bicycle Reimbursement Application, when there is a change.
2. Substantiate all eligible expenses with receipts.
3. Request reimbursement prior to March 31 of the subsequent calendar year.
4. Refrain from applying for this reimbursement for any calendar month in which any other qualified transportation benefit was received.
5. Refrain from misuse of this benefit.
6. Follow applicable traffic laws and municipal ordinances pertaining to bicycle riders' wearing of protective gear.

6475.5 - Definitions

Bicycle. A non-motorized vehicle also known as a bike, push bike, or cycle, is a pedal-driven, human-powered, handlebar-steered, hand- or foot-braked for stopping, single-track vehicle, having two wheels attached to a frame, one behind the other.

Qualified Bicycle Commuting Month. Refers to any calendar month during which an employee uses a bicycle to ride to and from work for a substantial portion, at least 50 percent of business days, of the travel between the employee's home of record and official duty station.

Qualified Bicycle Expense Reimbursement. Repayment for an employee's actual expenses for the purchase of the bicycle itself, repairs of and improvements attached to the bicycle, and storage expenses incurred for bicycle commuting.

6475.6 - Program Administration

For application forms, contact information, program information, regulations, and Frequently Asked Questions, review the Commuter Transit Program Web site at:
<http://fsweb.wo.fs.fed.us/aqm3/pages/admin-tools/?tab=transit-benefits>.

1. Benefit. The maximum amount of actual expenses reimbursable to eligible employees for bicycle commuting is \$20 per calendar month, up to \$240 per calendar year.
2. Program Eligibility.
 - a. Eligibility is defined by Departmental Regulation 4080-811-04: "Participants must be salaried USDA employees (for example, full-time, part-time, temporaries, stay-in-school, and so forth) who use qualified transit facilities or commuter highway vehicles on a regular scheduled monthly basis to commute to and from work, and who do not receive a free Federal parking benefit."
 - b. Regarding interns, if they are paid with appropriated funds or paid a salary, they are eligible for the transit benefit.
 - c. Volunteers, contractors, and employees assigned from private temporary agencies are not eligible for reimbursement.
3. Application Procedures for the Commuter Bicycle Subsidy Benefit Program. Employees complete form FS-6500-268, Bicycle Reimbursement Application, to apply as well as to report any changes (address, name, separation, retirement, and so forth). Employees shall process their applications through their local Commuter Transit Subsidy Benefit (CTSB) coordinator. Page 1 is sufficient for cancellations, and field coordinators may complete a cancellation form for a participant if the participant is no longer available. However, local CTSB coordinators shall not sign their own applications; a Supervisor shall sign as the approving authority.
4. Transferring and terminating employees. Employees who transfer, terminate employment, or retire, shall cancel out of the program using form FS-6500-268, Bicycle Reimbursement Application. Submit the completed form to the local CTSB coordinator prior to out-processing. For transfers, a new form will be completed at the new official duty station.
5. Recertification. All program participants must recertify annually by completing form FS-6500-268, Bicycle Reimbursement Application, marked "Recertification" prior to March 31 of the subsequent calendar year.

Forest Service Manual 6400 – Property Management
Chapter 6470 - Commuter Choices Subsidy Benefit Program
Amendment: 6400-2022-1
Effective date: January 31, 2022

6475.61 - Reimbursement Procedures

The method for employee reimbursements is Albuquerque Service Center-Budget and Finance (ASC-B&F) Miscellaneous Payments. See exhibit 01 for ASC-B&F Miscellaneous Payments procedures.

6475.61 - Exhibit 01

ASC-B&F Miscellaneous Payments - Employee Reimbursement Procedures

Step No.	Description
1.	Employee completes form FS-6400-268, Bicycle Reimbursement Application. The local Commuter Transit Subsidy Benefit Program coordinator approves the application.
2.	Employee utilizes bicycle 50% or more as the method to commute to and from work in a month.
3.	Employee incurs expenses and produces a valid receipt (listing purchase item, date of purchase, store name) for the purchase of a bicycle, repairs, improvements attached to the bicycle, or bicycle storage.
4.	At the end of the calendar year the enrollee emails the local transit benefit coordinator detailing the bicycle expenses incurred, the number of months in which they commuted to and from work 50% or more and attaches valid receipts.
5.	Local transit benefit coordinator approves (if valid) the request and sends an email of approval back to enrollee whom saves this email response as a pdf file.
6.	Enrollee completes the electronic Employee Reimbursement Form FS-6500-229 Enrollee uploads the transit benefit coordinator approval email PDF file, receipts to form and submits it to Supervisor.
7.	Supervisor approves or disapproves the requested reimbursement.
8.	ASC-B&F pays the approved reimbursement from employee's local job code as indicated on the FS-6500-229.

6475.62 - Liability for Employee Injuries or Property Damage

Employees commute on bicycles at their own risk. Employees commuting are generally not covered by the Federal Employees Compensation Act (FECA) or any related statute. Refer to exceptions below from U.S. Department of Labor:

Injury Compensation for Federal Employees Publication CA-810

U.S. Department of Labor

Section 3-4 Performance of Duty

(1) To and From Work. Employees do not have the protection of the FECA when injured en route between work and home except where the agency furnishes transportation to and from work, the employee is required to travel during a curfew or emergency, or the employee is required to use his or her vehicle during the workday. Such claims should be accompanied by a description of the circumstances.