

Transportation Fringe Benefits

ARUP Laboratories
Employer ID NBS468933

PLAN HIGHLIGHTS

Login at: my.nbsbenefits.com



Congratulations! ARUP Laboratories has established a "Transportation Fringe Benefit Plan" to help make commuting to work easier and less expensive. This plan allows you to take advantage of pre-tax savings on expenses incurred from commuting to work. This benefit is exempt from Federal and FICA taxes. Ask your trusted tax advisor whether benefits under this qualified transportation benefit plan also qualify for exemption from State and local taxes.

WHAT TYPE OF BENEFITS ARE AVAILABLE

Under our Plan, you can choose the following benefits:

Qualified Parking: Parking expenses incurred by you to park your car or bicycle in a lot on or near the Employer premises or near a location from which you commute to work.

Transit Passes and Commuter Highway Vehicle (Van Pool) Expenses: The purchase of any pass, token, farecard, voucher or similar item that entitles you to transportation on mass transit facilities. Examples are, SEPTA, PATCO, NJ Transit, DART, AMTRAK, METRO, and CAT.

Each benefit allows you to save taxes at the same time because the amount you elect is set aside on a pre-tax basis. You can save up to 25% percent on Transportation Fringe Benefit expenses depending on your income bracket. You may want to consult your tax advisor to see if this benefit is beneficial to you.

Your Employer may provide a monthly contribution for those employees participating in the Van Pool. The contribution is discretionary and the amount will be announced at the beginning of the Plan Year. Any money left following the run-out period from the employer Van Pool Contribution will be forfeited.

Please note: Transportation expenses that are submitted as a business expense are NOT reimbursable as Qualified Parking and/or Transit expenses.

HOW PLAN WORKS

You need to enroll in the Transportation Fringe Benefit Plan by filling out the appropriate enrollment form, making your elections and then submitting the signed form to the Human Resources Department. This will allow pre-tax deductions to be taken out of your paycheck. Once the deductions have been taken out, you can then attach your receipts for incurred Qualified Transit and/or Parking Expenses to a NBS Claim form or use your NBS debit card (if applicable) to purchase your mass transit pass, farecard, token or vouchers.

Once you have enrolled and made your election, your election will continue each pay period until you decide to either change the amount of the election or until you revoke your election. You may revoke your election at any time. However, if you decide to re-enroll, you must wait until the next pay period. Unused employee funds will carry forward from pay period to pay period. You will only forfeit employee money in your account if you terminate employment before incurring qualified expenses. Any unused Employer contributions will be forfeited following the 90-day run-out period for claim submission.

Expenses cannot be reimbursed until deductions are taken out of your paycheck and services are incurred. Therefore, if you enroll in September for an October 1st effective date, the deductions will be taken out of your October paychecks. You can only be reimbursed up to the sum of your monthly election or up to the IRS maximum if you have carryover. Any differences will need to be paid out-of-pocket on a post-tax basis.

ELIGIBILITY

If you have been employed for at least 30 days and work 20 hours or more each week for the company, you will be eligible to join the Plan.

Your entry date into the Plan will be the first day of the month following the day you meet the eligibility requirements.

GENERAL PLAN INFORMATION

Coverage Period:.....per payroll
Entry Date:.....payroll period

IRS Limits:

Maximum Qualified Parking Limit.....\$340
Maximum Qualified Transit Limit.....\$340

There are no minimums required for Qualified Parking and Transit Expenses.

NBS Welfare Benefit Service Center
(855) 399-3035
service@nbsbenefits.com



ARUP Laboratories Transportation Fringe Benefit Plan

Plan Contact Person:
Lashell Johnson
500 Chipeta Way
Salt Lake City, UT 84108
(801) 583-2787

Transportation Fringe Benefits

Highlights Continued

HOW DO I RECEIVE REIMBURSEMENTS

Fill out a claim form. The form must be submitted within 90 days from when the expense was incurred. Sufficient proof of the expense must be submitted with the form and should include the following information:

- Date of service
- Name of service provider
- Cost of service

Claim forms can be submitted via our Mobile App, online at my.nbsbenefits.com, emailed to service@nbsbenefits.com or sent in manually to:

National Benefit Services, LLC
430 W 7th Street, Suite 219393
Kansas City, MO 64105-1407

WHAT HAPPENS IF I TERMINATE EMPLOYMENT

If you terminate employment at any time during the Plan Year, you will have 90 days to submit receipts for expenses incurred prior to your termination date. And funds remaining after 90 days will be forfeited.

The following is an **example** of how a transportation fringe benefit account works. Please Note: This example is not related to your specific plan benefit:

You elect in August to have \$200.00 per month taken out of your pay for Qualified Transit and an additional \$100 for Qualified Parking expenses. Your election will then authorize \$150.00 to be deducted out of each paycheck in September. You are paid 2x per month, \$200 goes for Transit and \$100 goes for parking. In September you incur \$150 in qualified transit expenses and receive reimbursement for all \$150, leaving \$50 in your account. This amount rolls over to your Transit account and can be used the next month. You also incur \$130 dollar in qualified parking expenses during September. You are reimbursed \$100 but have to pay out-of-pocket with post-tax dollars to make up the difference.

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