



Planned  
Benefit  
Systems

### Transportation Flexible Spending Plans Annual Maximum Monthly Benefit IRC 132(f)

| YEAR | MASS TRANSIT | PARKING |
|------|--------------|---------|
| 2010 | \$230        | \$230   |
| 2009 | \$230*       | \$230   |
| 2008 | \$115        | \$220   |
| 2007 | \$110        | \$215   |

\*Increased from \$120 to \$230 for the months of March–December 2009 due to ARRA.