

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

YEAR	MASS TRANSIT	PARKING
2012	\$125	\$240
2011	\$230	\$230
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.