

MARIN COMMUNITY COLLEGE DISTRICT TRANSPORTATION PLAN

SUMMARY PLAN DESCRIPTION

October 01, 2022

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Sterling Administration

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INTRODUCTION

Marin Community College District (the "Company") established the Marin Community College District Transportation Plan (the "Plan") effective October 01, 2021.

Although the purpose of this document is to summarize the more significant provisions of the Plan, the Plan document will prevail in the event of any inconsistency.

ELIGIBILITY FOR PARTICIPATION

Eligible Employee

You are an "Eligible Employee" if you are employed by Marin Community College District or any affiliate who has adopted the Plan. However, you are not an "Eligible Employee" if you are any of the following: an independent contractor, a self-employed individual (including a partner), or a person who owns (or is deemed to own) more than 2 percent of the outstanding stock of an S corporation.

You will become a Participant eligible to receive benefits from the Plan next following the first day of the calendar month after the date you first perform an Hour of Service as an Eligible Employee.

You will stop being a participant eligible to receive benefits from the Plan on the date you are no longer an Eligible Employee or the date you terminate employment with the Company.

ELECTIONS

In General

When you become eligible to participate in the Plan, you may begin contributing to the Plan. All contributions will be credited to an account established on your behalf. Your contributions to the Plan are generally not subject to federal income tax or social security taxes.

Please note that while you may enjoy certain tax benefits, there may be some drawbacks to participation in the Plan. For instance, participation in the Plan may lower your social security benefits. You should consult with your professional tax/financial advisor to determine the consequences of your participation in this Plan.

Timing of Elections

You may modify/start/stop elections monthly.

The Plan Administrator has not provided for automatic elections. A compensation reduction election will only be made if you elect to receive Qualified Transportation Expenses in lieu of Compensation.

BENEFITS OFFERED

Qualified Transportation Expenses

You are entitled to have an account for the following types of Qualified Transportation Expenses: Transportation in a Commuter Highway Vehicle and Transit Passes.

"Transportation in a Commuter Highway Vehicle" includes transportation provided by the Company to you in connection with travel between your residence and place of employment. Transportation in a Commuter Highway Vehicle includes transportation provided by a van pool. A "Commuter Highway Vehicle" should have a seating capacity of at least six adults (excluding the driver) and at least 80 percent of the vehicle's mileage for a year is reasonably expected to be: (i) for transporting employees in connection with travel between their residences and their place of employment; and (ii) on trips during which the number of employees transported for commuting is at least one-half of the adult seating capacity of the vehicle (excluding the driver).

"Transit Passes" include any pass, token, farecard, voucher, or similar item (including an item exchangeable for fare media) that entitles you to transportation: (i) on mass transit facilities (whether or not publicly owned); or (ii) provided by any person in the business of transporting persons for compensation or hire in a highway vehicle with a seating capacity of at least six adults (excluding the driver).

CLAIMS

Purchase of Qualified Transportation Expenses

You will be reimbursed for Qualified Transportation Expenses with funds from your Account.

Maximum Payment

The maximum combined payment for Transit Pass and Commuter Highway Vehicle expenses is \$280 per month in 2022.

Deadlines

You must submit claims for reimbursement within 180 days after you pay for a Qualified Transportation Expense. If you terminate employment, however, you must submit claims for reimbursement within 90 days after your date of termination.

Documentation of Claims

Any claim for benefits must include all information and evidence that the Plan Administrator deems necessary to properly evaluate the merits of the claim. The Plan

Administrator may request any additional information necessary to evaluate the claim.

Method and Timing of Payment

To the extent that the Plan Administrator approves a claim, the Company may either (i) reimburse you, or (ii) pay the service provider directly. The Plan Administrator will pay claims at least once per year. The Plan Administrator may provide that payments/reimbursements of less than a certain amount will be carried forward and aggregated with future claims until the reimbursable amount is greater than a minimum amount. In any event, the entire amount of payments/reimbursements outstanding at the end of the Plan Year will be reimbursed without regard to the minimum payment amount.

Where to Submit Claims

All claims must be submitted to Sterling Administration at P.O. Box 71107, Oakland, CA 94612. The telephone number is 800-617-4729.

Refunds/Indemnification

You must immediately repay any excess payments/reimbursements. You must reimburse the Company for any liability the Company may incur for making such payments, including but not limited to, failure to withhold or pay payroll or withholding taxes from such payments or reimbursements. If you fail to timely repay an excess amount and/or make adequate indemnification, the Plan Administrator may: (i) to the extent permitted by applicable law, offset your salary or wages, and/or (ii) offset other benefits payable under this Plan.

MISCELLANEOUS

Forfeitures

After you have made an election to receive Qualified Transportation Expenses, you may not subsequently receive the Compensation in cash or any form other than by payment of Qualified Transportation Expenses.

Any balance remaining in your Account on your date of Termination shall be forfeited and shall remain the property of the Company. However, no forfeiture shall occur until all payments and reimbursements hereunder have been made.

Carryforward

You may carry over unused compensation reduction amounts to subsequent periods. However, even if you carry over funds from one month to the next, you still may not exceed the maximum monthly payment from your Account.

Amendment and Termination

The Company may amend, terminate or merge the Plan at any time.

Administrator Discretion

The Plan Administrator has the authority to make factual determinations, to construe and interpret the provisions of the Plan, to correct defects and resolve ambiguities in the Plan and to supply omissions to the Plan. Any construction, interpretation or application of the Plan by the Plan Administrator is final, conclusive and binding.

ADMINISTRATIVE INFORMATION

1. The Plan Sponsor is Marin Community College District.

Its address is 835 College Avenue, Kentfield, CA 94904.

Its telephone number is 415-884-3159.

Its Employer Identification Number is 68-0194359.

The Plan Administrator is a committee appointed by Plan Sponsor. If no committee has been designated, the Plan Administrator will be the Plan Sponsor.

Its address and telephone number is that of the Plan Sponsor listed above.

2. The Company's fiscal year ends on June 30 and the plan year ends on September 30.

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