



**DEPARTMENT OF THE NAVY**  
**SPACE AND NAVAL WARFARE SYSTEMS COMMAND**  
4301 PACIFIC HIGHWAY  
SAN DIEGO, CA 92110-3127

SPAWARINST 5200.1A  
SPAWAR 08-4  
22 Dec 2003

SPAWAR INSTRUCTION 5200.1A

From: Commander, Space and Naval Warfare Systems Command

Subj: TRANSPORTATION INCENTIVE PROGRAM FOR SPACE AND NAVAL  
WARFARE SYSTEMS COMMAND (SPAWARSYSCOM)

Ref: (a) DoN Memorandum dtd 21 Feb 02  
(b) DoD Memorandum dtd 13 Oct 00

Encl: (1) Department of the Navy Outside the National  
Capital Region Mass Transportation Benefit  
Application (Revision 3) dtd 16 Nov 01  
(2) Department of the Navy ONCR Vanpool Supplemental  
Application (Revision 1) dtd 10 Dec 01  
(3) DOD/Department of the Navy Transit Benefit  
Certification Form  
(4) United States Department of Transportation Media  
Return Form

1. Purpose. To publish responsibilities and procedures for the use of the SPAWARSYSCOM Transportation Incentive Program (TIP) to US Civilian Government Employees (except contractors) and Military Service Members and assigned to or located on the SPAWAR Old Town Campus, and to provide financial incentives to encourage commuting by mass transportation.

2. Cancellation. SPAWARINST 5200.1 is revised in its entirety.

3. Background. TIP was established to provide a nontaxable government civilian employee/military service member fringe benefit that will promote the use of mass transportation, reduce traffic congestion, improve air quality, and expand commuting alternatives. This benefit is authorized by the Transportation Equity Act for the 21st Century (TEA-21), Public Law 105-178, enacted 9 Jun 98, and subsequently amended by the TEA-21 Restoration Act, Public Law 105-206 of 22 Jul 98. This allows employers to provide tax-free subsidies of commuting costs, to and from work, to employees using eligible public or commercially owned mass transportation systems. References (a) and (b) direct Department of Defense components to implement the

benefit and requires installations and activities to budget for and provide transportation incentives to eligible civilian employees and military service members consistent with the program benefits available to DoD employees within the National Capital Region.

4. Eligibility. TIP shall apply equally to all military and civilian personnel (except contractors), including non-appropriated fund employees and reservists on active duty.

5. Discussion

a. Under TIP, The Department of Transportation (DOT) will issue eligible civilian employees and military service members vouchers in amounts that do not exceed their actual monthly public transportation (bus/trolley/commuter train/vanpool) commuting costs, up to the maximum allowed by the Internal Revenue Code (IRC), currently \$100 per month. TIP participants who qualify for reduced fares, such as senior, veteran or handicapped discounts, will receive a subsidy based on their actual monthly commuting cost on public transportation. As directed in reference (b), parking costs are excluded from the program. Vouchers must be exchanged for mass transportation monthly passes, tickets, or used as payment to the vanpool rental company.

b. Passes, tickets, etc., bought with vouchers issued under TIP are for the exclusive use of the civilian employee or military service member to whom they are issued, and shall not be sold, transferred, or redeemed for cash. Civilian employees and military service members participating in TIP must utilize public transportation systems for commuting to and from work. Additional information is provided on the Office of Financial Operation (FMO) website: [www.fmo.navy.mil/services/tip.htm](http://www.fmo.navy.mil/services/tip.htm)

c. Vouchers. San Diego bus/trolley monthly passes or tickets can be redeemed either in person at the Transit Store located at 102 Broadway, San Diego, CA 92101, participating retailers, or by mailing to the Transit Authority MTDB-Pass Sales Administration, 1255 Imperial Avenue, Suite 1000, San Diego, CA 92101.

(1) Commuter train vouchers are redeemable either by mail or in person at the North County Transit Office located at 810 Mission Avenue, Oceanside, CA 92054.

(2) Commuter bus service vouchers are redeemable traveling from Temecula through Friendship Transportation Service, P.O. Box 740626 San Diego, CA 92174.

(3) A voucher lost in the mail is the responsibility of the TIP applicant and will not be replaced by the government.

d. Civilian employees and military service members participating in a San Diego Association of Governments (SANDAG) Ridelink ([www.Ridelink.org](http://www.Ridelink.org)) registered vanpools are also eligible to receive transit vouchers to cover actual commuting costs up to the IRC maximum. Vanpool usage must not be below 70% of available seating capacity for more than two consecutive months to maintain status as a Vanpool and remain eligible for the transportation subsidy. Vanpool cost should be divided equally among TIP members and Non-TIP members. Once issued, TIP vouchers that are lost, stolen, or misplaced WILL NOT be replaced by the government. Therefore, vanpool members should take care in handling TIP vouchers. For example, participants should keep vouchers in a secure location, turning over only one month's worth of vouchers to the vanpool treasurer, a few days before the monthly submission to the van rental company. Monthly vouchers received by the vanpool treasurer, should be maintained in a secure location until submission to the van rental company. Vanpool treasurers shall not prepay for the rental of the van beyond the month that a payment is actually due. Car pools using privately owned vehicles do not qualify for TIP.

e. Ridelink Guaranteed Ride Home (GRH) for the San Diego area. The regional GRH program provides an emergency ride home to commuters who carpool, vanpool, bike, use the Coaster, or Premium Express Bus service to get to work at least three times per week. To be eligible, you must register with RideLink by completing and signing an application form prior to needing the service.

f. References (a) and (b) direct that transit subsidy benefits will be funded using existing budgetary resources

without supplemental funding. The TIP is considered to be a personnel benefit and will be funded from the same appropriation fund that finances the participant's salary, e.g., military personnel will be funded from Military Personnel appropriations.

5. Applicability. This instruction applies to all United States civilian government employees (excluding contractors) and military service members assigned to and/or located on the SPAWARSYSCOM Old Town campus in San Diego, who meet the eligibility requirements discussed above. Additionally, parts of the instruction, as noted, apply to SPAWARSYSCOM subordinate commands.

6. Responsibilities/Procedures

a. SPAWAR Code 08-4 will:

(1) Verify that all TIP applicants are assigned to the SPAWAR Old Town Campus in San Diego, either through Code 01 (for SPAWAR employees) or the applicant's command (for non-SPAWAR headquarters employees). Once verified as eligible, TIP participants will be provided with a copy of the original signed application and the current SPAWAR TIP instruction.

(2) Provide a list of TIP participants to Code 01 semi-annually requesting verification of Unit Identification Code (UIC) and continued employment at SPAWAR headquarters. Contact the various commands of all non-SPAWAR headquarters TIP participants at least annually to verify the employees' continued eligibility for TIP funds. Documentation of such verifications will be retained for three years.

(3) Have overall responsibility for the security, distribution, and return of the DOT transit vouchers. Code 08-4 will return unused vouchers, along with enclosure (4, to the DOT in a timely manner to ensure proper credit is received.

(4) Email participants and post the date for the quarterly distribution of vouchers on the SKC. The vouchers will be issued quarterly to TIP participants by a DOT Agent. Participant must email Code 08-4 to make alternative arrangements for voucher issuance in the event of illness, official travel, or leave status.

(5) Manage an accurate spreadsheet by participant, to include voucher distributions from enclosures (3) and (4). Spreadsheet will be totaled by month and reconciled with the quarterly/monthly/year-end summary TIP ONCR Validation reports provided by DOT, via FMO.

(6) Provide a report monthly to the Deputy Commander, SPAWARSYSCOM to include the value of vouchers issued, number of individuals participating, and commuter category (i.e., bus/trolley/commuter train/vanpool), number of participants by UIC and value of TIP funds distributed by month with a cumulative amount through the year-end.

(7) Conduct quarterly reviews of required records (ticket stubs/monthly passes, records/receipts) maintained by participating civilian/military employees to ensure the proper use of transit vouchers and/or transit media.

b. SPAWAR Code 01. Has overall responsibility to verify TIP applicant UIC through the official records before submission of the TIP application to DoT. UICs of TIP participants should be verified semi-annually as SPAWAR employees change between UICs frequently.

c. SPAWAR Inspector General (Code OOG). Has overall responsibility to review TIP to ensure (1) internal controls are in place to prevent fraud, waste, and abuse, (2) accurate internal records are maintained, (3) validated information is reported to management and FMO, and (4) vouchers are used for the purpose intended and that any false, fictitious and/or fraudulent claims are reported under Title 18, United States Code, Section 1001.

d. Subordinate commands will track distributions and fare media returns by participant and have procedures in place to ensure that participants are accountable for the media they receive and return. Reconcile records with monthly, quarterly and year-end summary FMO validation reports and conduct reviews of participant records to ensure full accountability of distribution. Desk procedures and any subsequent changes should be forwarded to SPAWAR 08-4.

e. TIP participants

(1) Application and Eligibility Certification. Civilian employees/military service members wishing to participate in TIP must complete and submit enclosure (1) to Code 08-4. Those participating in a vanpool must submit enclosures (1) and (2) to Code 08-4. The Assistant Secretary of the Navy, Financial Management and Comptroller (ASN (FM&C)) FMO located in Washington D.C., requires receipt of new application packets by the first Thursday of the month. Therefore, applications should be submitted to code 08-4 no later than the last Monday of the preceding month to allow time to process the application and meet the (ASN (FM&C)) FMO deadline. Code 08-4 will forward the application packet to ASN (FM&C)) FMO by the first Thursday of the month and applicant's benefits will take effect the following month.

(a) TIP participants have ten working days to pick up the vouchers from code 08-4, once they have been notified the vouchers are available for pick up. Vouchers not picked up after the tenth working day will be returned to the DOT.

(b) TIP participants are required to return unused vouchers to the Code 08-4 within five working days of giving notice of transfer, separation, termination of employment, retirement, resignation and withdrawing from TIP. No credit will be issued for expired/destroyed and/or lost vouchers. In the event of expired/destroyed and/or lost vouchers the TIP participants may be required to replace the funds.

(2) Receipt of Vouchers. Upon receipt of the vouchers from the DOT, the participant must sign enclosure (3) certifying that the subsidy is for personal mass transit commuting expenses to and from work using public transportation or SANDAG registered vanpools.

(3) Certification. Applies to a matter within the jurisdiction of an agency of the United States and making a false, fictitious, or fraudulent certification may render the maker subject to criminal prosecution under Title 18, United States Code, Section 1001, Civil Penalty Action providing for administrative recoveries of up to \$5000 per violation, and/or agency disciplinary actions up to and including dismissal.

(4) Use of Vouchers. TIP participants must return vouchers to Code 08-4 within ten working days if they are unable to use the vouchers issued for the intended month.

(5) Records/receipts. TIP participants must maintain all records (i.e., a copy of the application, receipts, supporting documentation and used passes/tickets) for twelve consecutive months. Vanpool members will select a member of their group to serve as treasurer. The vanpool treasurer will maintain copies of billing information provided by Rental Company and maintain records (receipt logbook or spreadsheet) of the vouchers turned over to the treasurer for payment by the vanpool members. Vanpool treasury reserves should not exceed one-fourth the vanpool monthly lease cost. TIP participants and vanpool treasurers will present records to Code 08-4 or Code 00G upon request.

(6) Lost/stolen vouchers. The TIP participant is responsible to safeguard vouchers and report to Code 08-4 in the event vouchers are lost or stolen. The government will not replace such vouchers.

7. Action. Participants and responsible managers will adhere to the provisions of this instruction.

/s/  
K. D. SLAGHT

Distribution:  
SPAWAR List 4  
SNDL PART II:  
FKA1B1 (SPAWARSYSCOM Activities)

Copy to:  
SNDL Part II  
FKA1B1 (SPAWARSYSCEN SSC-SD Only)

**Department of the Navy**  
**Transportation Incentive Program - Outside the National Capital Region**  
**PROGRAM APPLICATION**

**CHOOSE ONE:                      ENROLLING                      -                      MAKING A CHANGE                      -                      WITHDRAWING**

**I. APPLICANT INFORMATION** (please print or type):

Employing Branch of Service (choose one in each category):

U.S. NAVY OR U.S. MARINE CORPS

MILITARY MEMBER OR CIVILIAN EMPLOYEE

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ MI: \_\_\_\_\_ Last 4 digits of Your SSN: \_\_\_\_\_

City (Residence): \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

USN/USMC Installation/Activity: \_\_\_\_\_

Organization (Command): \_\_\_\_\_

Duty Location (City, State): \_\_\_\_\_ Office Telephone Number (include area code): (\_\_\_\_\_) \_\_\_\_\_

**FUNDING INFORMATION FOR MILITARY MEMBERS ONLY:**

A. USN UIC (Unit Identification Code) or USMC RUC (Reporting Unit Code): \_\_\_\_\_ MAJOR COMMAND: \_\_\_\_\_

## B. Select the applicable category:

 ACTIVE DUTY OFFICER     ACTIVE DUTY ENLISTED     RESERVE OFFICER     RESERVE ENLISTED     TAR OFFICER     TAR ENLISTED
**FUNDING INFORMATION FOR CIVILIAN EMPLOYEES ONLY:**

A. USN UIC (Unit Identification Code) or USMC RUC (Reporting Unit Code): \_\_\_\_\_ MAJOR COMMAND: \_\_\_\_\_

B. Select the applicable category: (Select one funding source from either Appropriated/WCF or Nonappropriated funds)
 Appropriated Funds/WCF:     O&M     O&M, NR     R&D     WORKING CAPITAL FUND (WCF)     DEFENSE HEALTH (DHP)

 Nonappropriated Funds (NAF):     EXCHANGES/NAVY LODGE     MWR     LODGING (BARRACKS/BOQ/BAQ/BILLETINE)
**II. MODE(S) OF MASS TRANSPORTATION:**

Identify the Mass Transportation system(s) you intend to use: \_\_\_\_\_

Identify the specific type(s) of pass/ticket(s) you intend to use: \_\_\_\_\_

- Mass Transportation includes: Commuter Bus, Commuter Train, Subway/Light Rail, Van Pool, Ferry.
- Van Pools must satisfy Internal Revenue Code §132(f) requirements and must submit a supplemental van pool form in conjunction with this form.
- Ferries: Walkers, bicyclists, and van pool members are authorized to claim the foot passenger rate only.
- Participants solely utilizing carpools, motorcycles, airplanes, bicycles, or walking, as their method of transportation, do not qualify for this benefit.
- Benefits will be paid in the form of transit fare media wherever possible. Parking passes may be revoked dependent upon local command policy.

**III. EMPLOYEE CERTIFICATION OF ACTUAL COSTS (MAXIMUM \$100.00 BENEFIT):**

**WARNING:** This certification concerns a matter with the jurisdiction of an agency of the United States and making a false, fictitious, or fraudulent certification may render the maker subject to criminal prosecution under Title 18, United States Code, Section 1001, Civil Penalty Action, providing for administrative recoveries of up to \$10,000 per violation, and/or agency disciplinary actions up to and including dismissal.

I certify that this information is accurate and agree to notify the Installation POC of any change to employee status.

I certify that I am employed by the U.S. Navy or the U.S. Marine Corps and **I am not a contractor**.

I certify I will use this benefit for my daily commute to and from work and will not transfer it to another individual.

I certify that the monthly transit benefit I am receiving does not exceed my monthly commuting costs.

I certify that upon transfer, separation, termination of employment or retirement/resignation, I will return any unused vouchers or outstanding debt to the Installation POC.

I certify that my actual monthly mass transit commuting costs (not including parking fees) are:

\$\$\$\$\$ \_\_\_\_\_

I agree to notify the Installation POC should the fare amount and/or my ridership level increase/decrease.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**PRIVACY ACT STATEMENT:** This information is solicited under authority of Public Law 101-509. Furnishing the information on this form is voluntary, but failure to do so may result in disapproval of your request for the Mass Transportation fringe benefit. The purpose of this information is to facilitate timely processing of your request, to ensure your eligibility, and to help prevent misuse of the funds involved.

**(COMPLETE AND PROVIDE TO YOUR LOCAL POC - INCOMPLETE or ILLEGIBLE applications will NOT be processed.)**

**Department of the Navy**  
**Transportation Incentive Program - Outside The National Capital Region**  
**VAN POOL APPLICATION**

**CHOOSE ONE:                      ENROLLING                      -                      MAKING A CHANGE                      -                      WITHDRAWING**

**A. APPLICATION INFORMATION (print or type):** Complete and attach this supplemental form to the Transportation Incentive Program –ONCR “Program Application.” Incomplete or illegible applications will not be processed.

Van pools participating in the Transportation Incentive Program ONCR must adhere to Internal Revenue Code (IRC) 26 Section 132(f) as well as any further restrictions mandated by the Department of Navy (DON). The following restrictions apply:

- The vehicle used must be a highway vehicle with a capacity of at least six adults (**not** including the driver). The vehicle may be owned and operated by either public transit authorities or by a person in the business of transporting persons for compensation or hire.
- At least 80 percent of the expected mileage use of the van pool must be for the purposes of transporting employees in connection with their residences and place of employment. The number of employees transported for such purposes must be at least half of the adult seating capacity of such vehicle (**not** including the driver).
- A van pool is operated by a person in the business of transporting persons for compensation or hire when it is registered with the local transit authority and eligible to receive vouchers applicable to that local system when it satisfies the requirement of the IRC 26 Section 132(f)(5)(A)(ii) and is an activity engaged in for profit. Treasury Regulation Section 1.183-2 also sites factors relevant in determining whether an activity is engaged in for profit. The owner of a van pool that is **not** registered with the local transit authority must certify that his/her activity satisfies the requirements of IRC Section 132(f)(5)(A)(ii) and is an activity engaged in for profit as the term is interpreted under IRC Section 162 before any member/employee can be reimbursed for expenses incurred in connection with use of that van pool. If van pool operators require advice on this subject, the operator should consult with his/her attorney/accountant, etc., to determine whether these requirements are met.
- Van pool owners who are drivers or passengers are **not** eligible to receive this benefit. (DON Policy)
- Federal employee van pool drivers receiving compensation for their services are **not** eligible to receive this benefit. (DON Policy)

**B. LIST ALL VAN POOL MEMBERS:**

- Please place a check (✓) next to your name:

(✓)	LAST NAME	FIRST NAME	MI	SSN (Last 4)	WORK PHONE #
	Driver:				
	1.				
	2.				
	3.				
	4.				
	5.				
	6.				
	7.				
	8.				
	9.				

(Please use back of form for additional van pool members.)

**C. EMPLOYEE CERTIFICATION:**

**WARNING:** This certification concerns a matter with the jurisdiction of an agency of the United States and making a false, fictitious or fraudulent certification may render the maker subject to criminal prosecution under Title 18, United States Code, Section 1001, Civil Penalty Action, providing for administrative recoveries of up to \$10,000 per violation, and/or agency disciplinary actions up to including dismissal.

In addition to the certifications on the TIP ONCR “Program Application”:

- I certify that my actual monthly VAN POOL commuting costs (NOT including parking fees) are:                      \$\$\$\_\_\_\_\_
- I certify this VAN POOL vehicle meets the criteria outlined in IRC Section 132(f) and that I commute in this vehicle as the primary means of traveling to and from my place of employment at the cost cited above.
- I agree to notify the Installation POC should the fare amount and/or my ridership level increase/decrease.

**Employee Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_



