

NEW YORK CITY HEALTH + HOSPITALS

What You Should Know About the WageWorks Program PayrollInquiries@nychc.org

What is H+H's Transit Benefit Program?

Under the provisions of Internal Revenue Code (IRC) Section 132, H+H offers eligible employees the opportunity to use pre-tax deductions to cover certain public transportation costs through the H+H Transit Benefit Program. H+H offers two voluntary Transit Benefit Programs, the Annual Premium MetroCard Program and the WageWorks Program. You can enroll in one or both programs.

What is the Annual Premium MetroCard Program?

The Annual Premium MetroCard Program is a voluntary benefit offered by H+H via a company called Transit Center, providing you with the option of using pre-tax dollars to purchase a 30-day Unlimited MetroCard used for commuting to and from work on NYC MTA transportation systems only. Once you enroll, a MetroCard is mailed directly to your home and renewed each month for a month, as long as there are continuous deductions from your paycheck. Once a year, you get a replacement card.

The deductions for the Annual Premium MetroCard are pre-tax deductions, thus, your taxable wages reported to the IRS at the end of the year will be reduced by the total amount of your Annual Premium MetroCard deductions. H+H pays the administrative fee for this program on your behalf. Currently, the fee is \$1.77 a month. As per IRS rules, the administrative fee paid by H+H to the provider of the Annual Premium MetroCard is a taxable fringe benefit and has to be reported on your W-2 as income.

If you prefer to purchase a monthly unlimited MetroCard yourself or if you are paid weekly, the WageWorks program may be a better option for you.

What is the WageWorks Program and what does it offer?

The WageWorks Program is a full-service commuter and parking benefit program that includes transit providers throughout the New York Tri-State area, including MetroNorth, New Jersey Transit buses and rail, Long Island Rail Road and NY Waterway as well as Park and Ride lots and certain H+H facility employee parking lots for parking. It is also a voluntary benefit, offered by H+H via a company called WageWorks, providing you with the flexibility and control over your expenses for MetroCard, transit passes and parking used for commuting to and from work. Upon enrollment, an account is established at WageWorks. Your WageWorks account is funded with the pre-tax and post-tax deductions taken from your paycheck. You may choose one of three different transportation deduction plans offered and/or a parking deduction plan. You can even temporarily suspend WageWorks deductions to suit your schedule. A small administrative fee is charged to cover account maintenance and transaction costs for most plans and will be either deducted from your paycheck or paid on your behalf and added to your W-2 as a taxable fringe benefit.

Below is a brief description of each of the plans available to you in the WageWorks Program. You may choose a Commuter Card Plan or the Transit Pass Plan. The Parking Plan may be chosen alone or in addition to a Commuter Card Plan or a Transit Pass Plan.

More information is available at the H+H specific site within the WageWorks website at:

<http://getwageworks.com/H+H> Enrollment forms are available via the Employee Information Gateway on the H+H Intranet site at:

1) **Commuter Card Plan** – The Commuter Card is a stored value card loaded with your pre-tax (currently capped at \$270 per month) and any post-tax (additional amount in excess of the pre-tax amount you may need) payroll deductions that can be used to purchase MetroCards, transit passes and tickets at transit providers throughout the New York Tri-State area, including MetroNorth, New Jersey Transit buses and rail, and Long Island Rail Road. To see a list of where the Commuter Card will work - visit

<http://getwageworks.com/H+H/CommuterCardAvailable.html>. This stored value card works just like a credit card

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at transit provider ticket vending machines, ticket windows and online/web stores. It can also be used to apply for MTA programs such as the Reduced-Fare MetroCard and EasyPayXpress.

The Commuter Card plan offers two options:

- **Commuter Card – No Admin Fee:** Under this option, you will have a set deduction amount equivalent to the cost of the MTA NYCT 30-Day Unlimited Ride MetroCard. That cost is currently \$116 per month and the associated paycheck deductions may be taken on a pre-tax basis. You will receive a WageWorks Commuter Card that can be used to purchase the 30-Day Unlimited Ride MetroCard at NYCT MetroCard vending machines or to enroll in the MTA EasyPayXpress program which supports an unlimited ride MetroCard. H+H will, on your behalf, pay the administrative fee of \$1.77 per month for this plan. **Note:** Administrative fees paid on your behalf are considered a taxable fringe benefit and includable as taxable earnings reported on your W-2. Please refer to the “How is my W-2 affected?” section for more information.
- **Commuter Card – Unrestricted:** Under this option, you can elect to have any pre-tax deduction amount up to the federal limit which is currently \$270 per month. Deductions exceeding the monthly pre-tax limit are also allowed but the amount over the pre-tax limit will be deducted on a post-tax basis. You will receive a WageWorks Commuter Card that can be used to purchase qualified transportation passes and tickets from local and regional carriers’ vending machines, ticket booths or websites such as the Long Island Railroad, Metro-North Rail Road and New Jersey Transit. You will pay an administrative fee of \$1.77 per month through payroll deductions.

2) **Transit Pass Plan** – This plan allows you to arrange for home delivery of your transit provider passes and tickets through H+H’s provider, WageWorks. You can select from their extensive catalog of transit providers and transit passes covering the New York Tri-State area. To see a list of the providers available in the Transit Pass Plan – visit <http://getwageworks.com/H+H/TransitPlanAgencies.html>. In this plan, you fund your WageWorks account with your pre-tax and post-tax payroll deductions and place an order with WageWorks for a pass or ticket you select that will be paid for using the funds in your account. WageWorks will deliver your pass or ticket to your home address (see note below) by the 1st day of each calendar month and will deduct the applicable amount for the purchase from your WageWorks account. WageWorks also allows you to securely supplement purchases on their website with your personal credit or debit card to ensure you always have enough funds for your purchases. And you can purchase multiple items such as a train ticket and MetroCard. With the Transit Pass option, you pay an administrative fee of \$3.05 per month through payroll deductions.

Note: H+H provides the home address it has on file for you to WageWorks which they then use for delivery of your transit orders. Therefore, it is critical that your home address always be updated with H+H. If your home address changes, you must submit to your facility’s Human Resources Department your home address updates via the approved method for your facility along with the required documentation. Please allow enough time for any updates to take place at **both** H+H and at WageWorks when you place orders at WageWorks for transit passes. The timing of pass orders and address updates is your responsibility. If your transit pass is mailed to the wrong address because you did not provide your address update in a timely fashion, you will not be reimbursed for an undelivered pass.

3) **Access-A-Ride/Paratransit Plan** – This plan allows you to participate in Access-A-Ride if you are an employee who receives paratransit service from MTA New York City Transit. In this plan, you fund your WageWorks Transit Pass Plan account with your pre-tax and post-tax payroll deductions and place an order with WageWorks for your Access-A-Ride coupons or other paratransit options to be paid for using the funds in your account. WageWorks will deliver your Access-A-Ride coupons or tickets to your home address by the 1st day of each calendar month. H+H pays the administrative fee of \$3.05 on your behalf when you participate in the Access-A-Ride Plan. **Note:** Administrative fees paid on your behalf are considered a taxable fringe benefit and includable as taxable earnings reported on your W-2. Please refer to the “How is my W-2 affected?” section for more information.

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Note: H+H provides the home address it has on file for you to WageWorks which they then use for delivery of your Access-A-Ride coupons or other paratransit orders. Therefore, it is critical that your home address always be updated with H+H. **If your home address changes, you must submit to your facility's Human Resources Department your home address updates via the approved method for your facility along with the required documentation.** Please allow enough time for any updates to take place at **both** H+H and at WageWorks when you place orders at WageWorks for Access-A-Ride coupons or other paratransit passes. The timing of WageWorks orders and address updates is your responsibility. If your coupons or tickets are mailed to the wrong address because you did not provide your address update in a timely fashion, you will not be reimbursed for an undelivered order.

4) **Parking Plan** – This plan allows you to use your Parking Plan pre-tax and post-tax payroll deductions to pay for parking if you use your car to commute to work. The Parking Plan is offered for Park & Ride expenses (i.e. you drive and park at a public transportation hub or station which then takes you to work) or if you drive directly to your H+H work location and park in a lot. The Parking Plan allows you to pay parking fees with pre-tax dollars up to \$270 per month and any additional amounts with post-tax deductions. Pre-tax and post-tax deductions for the Parking program are kept in a separate account for you at WageWorks and cannot be comingled with your Commuter Card or Transit Pass account. You can enroll in one of the Transit Plans (Options 1 & 2 listed above) in addition to the Parking Plan. You will incur an Administrative Fee of \$3.05 per month for the Parking Plan. The Parking Plan administrative fee would be in addition to the administrative fee for the Commuter Card or Transit Pass plan you are also enrolled in.

The Parking Plan allows you to pay for parking in three ways as listed below:

- Scheduling direct monthly payments to your parking provider using 'Pay My Parking'
- Receiving and loading funds on to a Parking Card
- Submitting receipts and being reimbursed for your out-of-pocket expenses - if your parking provider only accepts cash. (Pay Me Back option)

Note: Enrolling in the WageWorks Parking Plan does not guarantee you a parking space at your facility or Park & Ride venues. Parking availability and rules will not change as a result of H+H offering this benefit or your enrollment.

Which transit option is right for me?

Visit <http://getwageworks.com/H+H/WhichPlan> for online guidance on which transit plan may be best for your individual commuting/parking needs.

Can I enroll in WageWorks Plans in addition to the Annual Premium MetroCard Program (Premium MetroCard Program)?

Yes. However, you cannot enroll in both the Annual Premium MetroCard Program and the WageWorks Commuter Card – No Admin Fee Plan. You may, however, enroll in the other WageWorks Program plans as described above.

If you are enrolled in both the Annual Premium MetroCard Program and a WageWorks Plan, the monthly pre-tax cap of \$143 is applied to all the transit plans (Annual Premium MetroCard, WageWorks – Commuter Card plan and Transit Pass plan). The order in which the monthly pre-tax cap is applied is as follows: Annual Premium MetroCard, then the WageWorks Commuter Plan or the Transit Pass Plan.

For example, if you sign up for the WageWorks Transit Pass plan with a monthly deduction of \$350 in addition to the Annual Premium MetroCard program, your monthly deductions will be as follows:

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Program	Type	Monthly Ded. Amt.	Calculation
Transit Center Annual Premium MetroCard	Pre-tax	\$127*	
WageWorks Transit Pass plan	Pre-tax	\$143	$\$270 - 127 = \143
WageWorks Transit Pass plan	Post-tax	\$207	$\$350 - 143 = \207

* This amount may vary from what appears on your pay check. This is because the deduction amount per pay check is calculated by totaling the cost per year and dividing it by 26 (for biweekly payroll cycle).

How do I save on my taxes when I enroll in the WageWorks Program?

In 2020, the Internal Revenue Code (IRC) Section 132 that governs the H+H TransitBenefit Programs, allows you to fund your commuter account with pre-tax dollars up to \$270 per month and/or parking account with pre-tax dollars up to \$270 per month, through payroll deductions. As a result, you do not pay federal, state, city, social security, and Medicare taxes on your pre-tax transportation deductions. You can also put post-tax deductions in your account if you have monthly transit expenses exceeding the monthly pre-tax limit.

Your commuting costs, due to reduced income tax liabilities as a result of your pre-tax deductions, can be reduced by 20% to 40% depending on your tax rates. To estimate your savings – visit <http://getwageworks.com/H+H/COMHowYouSave.htm> for an example.

What are the WageWorks Commuter Card Benefits Plan Deduction amounts?

If you enroll in the Commuter Card – No Admin Fee plan, you will have a set deduction amount equivalent to the cost of the MTA NYCT 30-Day Unlimited Ride MetroCard, which is currently \$127 per month.

For all other WageWorks Program plans, including the Parking Plan, you can designate the payroll deduction amount(s) that suits your commuting needs, up to a monthly maximum of \$800 per plan. (See deduction restrictions below.)

All Commuter Benefits plans offered by WageWorks will allow you to change, temporarily suspend or discontinue your payroll deductions as your commuting needs change.

Are there any restrictions on the amounts of my Transit Benefits Deduction?

The average monthly amount of your transit benefits deduction should not exceed the average monthly cost of your work-related commuting and/or parking costs. If your costs for commuting and/or parking change after you enroll, you should change your WageWorks deduction(s) to accommodate your new circumstances. If the cost of your work-related commuting and/or parking warrants it, you may elect to have deductions up to \$800 per month for your transit plans and an additional \$800 for your parking plan.

Do I have a WageWorks Deduction on every pay check?

No. Biweekly paid employees will have 2 WageWorks deductions per month (two for each WageWorks plan elected). Weekly paid employees will have 4 deductions per month (four for each WageWorks plan elected). During months with three biweekly pay periods and five weekly pay periods, WageWorks deductions will NOT be taken on the 3rd biweekly or 5th weekly pay date of the month. So participants paid biweekly will have 24 deductions per year for each WageWorks plan elected. Participants paid weekly will have 48 deductions per year for each WageWorks plan elected.

How do I figure out my deduction amount?

Use the following formula to compute your WageWorks deduction:

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Annual commuting expenses / number of WageWorks deductions per year.

To calculate your annual commuting expenses, multiply your weekly commuting expenses by 52 or your monthly commuting expenses by 12.

The number of WageWorks deductions per year is 24 if you are paid biweekly or 48 if you are paid weekly.

For example:

- 1) A commuter who takes the Express Bus to and from work and pays \$55 dollars per week would compute their WageWorks biweekly deduction as follows: $(\$55 \times 52) / 24 = \119.20 . This is an estimate.
- 2) A commuter who rides the MetroNorth railroad into Grand Central Station (\$240 monthly) and then uses the subway (\$25 weekly) would compute their WageWorks biweekly deduction as follows:
For MetroNorth: $(\$240 \times 12) = \2880.00
For NYC Subway: $(\$25 \times 52) = \1300.00
Total yearly commuting costs = \$4180.00
Total WageWorks biweekly deduction = $\$4180/24=\174.17

Are there any service fees for this program?

Yes, there is an administrative fee for account maintenance and transaction costs and the fee is based on the plan or plans in which you are enrolled and if there is activity (defined below) in your associated WageWorks account(s).

Depending on the plan in which you are enrolled, the administrative fee will either be deducted post-tax from your paycheck or paid on your behalf and the value of this fringe benefit will be added to your taxable wages reported on your W-2.

H+H pays the fees for the following programs and the value of this fringe benefit will be added to your taxable wages reported on your W-2:

- Commuter Card Plan – No Admin Fee Plan: \$1.77 fringe benefit per month
- Access-A-Ride/Paratransit Plan: \$3.05 fringe benefit per month

The WageWorks Plans for which you incur administrative fees that you pay through monthly payroll deductions are:

- Commuter Card Plan – Unrestricted option: \$1.77 per month
- Transit Pass Plan: \$3.05 per month
- Parking Plan: \$3.05 per month

Activity in your WageWorks account is defined as deposit(s) of payroll deductions to your WageWorks account(s) and/or use of the WageWorks Commuter Card, or Transit Pass or Parking Plan Account. If there is no activity in the WageWorks account(s) in a month, you will not be charged an administrative fee for that month.

If you are in multiple plans, you will pay multiple administrative fees.

How is my W-2 affected?

Your taxable wages in Box 1, social security and Medicare wages in Boxes 3 and 5, and state and local wages in Boxes 17 and 20 will be reduced by the value of the Transit Benefit pre-tax deductions from your pay.

For the Commuter Card – No Admin Fee Plan and the Access-A-Ride/Paratransit Plan, the amount of the administrative fee(s) paid to WageWorks on your behalf by H+H will be shown in Box 14 as a fringe benefit and added to your taxable earnings in Boxes 1, 3, 5, 17 and 20. For all other WageWorks Program plans, the administrative fee will be deducted from your pay check on a post-tax basis.

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How does the program work?

After you enroll in the WageWorks Plan of your choice, your monthly designated deduction amounts will be taken from your wages – 48 deductions per year per plan for weekly paid employees, 24 deductions a year per plan for biweekly paid employees.

- If you've enrolled in the Commuter Card Plan, you will receive your WageWorks Commuter Card in the mail approximately 5 to 10 business days after your enrollment elections are input to H+H's payroll system. The Card is mailed in a sleeve with instructions for activating your card and how to log into your WageWorks account.
- If you've enrolled in the Transit Pass Plan, you will receive an email from WageWorks with a link to the Transit Pass Quick Start Guide (QSG). The QSG provides instructions on how to log into your account and how to place an order or orders for passes, tickets, and/or MetroCards, etc.
- If you've enrolled in the Parking Plan you will receive an email from WageWorks with a link to the Parking Plan Quick Start Guide (QSG). The QSG provides instructions on how to log into your account and how to select a Parking Plan and how to place a parking order. You must select a Parking Plan and place a monthly order to make your parking dollars available. Monthly orders can be scheduled to automatically recur. Orders must be placed by the 10th of the current month for the next month. The deduction dollars must be in your parking account at the time of the order.

Parking Plans include:

- Scheduling direct monthly payments to your parking provider (vendor) using 'Pay My Parking'.
 - You must specify which vendor WageWorks, Inc. should pay. Contact WageWorks Customer Service to confirm WageWorks, Inc. will pay that vendor.
- Receiving and loading funds on to a Parking Card.
 - You must confirm with your parking vendor that they accept a WageWorks Parking Card. Your parking order tells WageWorks how much of your deduction should be moved from your account to your card which you can then use to make your purchase(s). Your total purchase cannot exceed the amount moved to your card.
- Submitting your parking receipts and get reimbursed for your out-of-pocket expenses (Pay Me Back option) if your parking provider only accepts cash or does not take a WageWorks Parking Card.

Are there any purchasing restrictions?

The provisions of Internal Revenue Code (IRC) Section 132, which govern the H+H Transit Benefit Programs, do not permit pre-tax dollars set aside for commuting and/or parking to be used for any other purpose than work-related commuting and/or parking expenses.

Important note: H+H has the right to terminate your participation in the WageWorks Program or any other H+H Transit Benefit Program if it determines you are not utilizing the benefits of these programs for your work-related commuting and/or parking.

What happens if my MetroCard/Transit Pass purchase amount exceeds my WageWorks balance?

The amount of your commuter and/or parking purchase transaction cannot exceed the amount of the funds in your associated WageWorks account. If the funds in your WageWorks account are insufficient to cover a purchase, you can add money to your WageWorks account via your personal credit card or debit card. See below for details:

Commuter Card Plan – you can add a one-time, specific dollar amount to your Commuter Card by clicking on the "Add Funds to Account" link, on the Commuter Account page, when logged in to the WageWorks participant website. Your funds will be available on your card within 48 hours of the transaction, so plan ahead if you think you will need to add funds to your card in order to make a transit purchase.

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Transit Pass/Parking Plans – you can pre-authorize WageWorks to charge your personal debit/credit card for purchase amounts in excess of the available funds in your WageWorks account. The card you pre-authorize will be charged if your total monthly order exceeds the available payroll funds in your account. This occurs on the monthly order deadline of the 10th. To add your personal card to your account, click on the “Profile” link when logged in to the WageWorks participant website. Then click on the “Alt Payment Method” link, and step through the process to add your personal debit/credit card.

Note: All purchases via your WageWorks accounts must be funded with some payroll deduction dollars and cannot be based solely on your credit/debit card charge.

How do I enroll, change plans or deductions, provide an email address, suspend or discontinue my enrollment in the WageWorks Program?

For H+H employees to enroll, change plans or deductions, suspend payroll deductions or discontinue your enrollment in the WageWorks Program, complete the WageWorks (WW) Program Form available on the [Transit Benefits](#) page on the Employee Resources Center at ess.nychhc.org and email it to PayrollProcessing@nychhc.org.

WageWorks uses email to communicate important information to the WageWorks participants. On the WageWorks (WW) Program Form, please provide an email address that you check on a regular basis. This email address will be provided to WageWorks to communicate to you. Use the same form to provide H+H with email address updates.

How do I change my personal information in the WageWorks Program?

Your personal information (i.e. address changes, name changes) for the WageWorks Program is taken from your personal information on file with H+H. H+H employees should change their personal information on file by contacting their facility’s Human Resources Department and providing updates via the approved method for their H+H facility along with the required documentation. The personal information that you enter on the WageWorks (WW) Program Form when you sign up or make changes to your WageWorks plan(s), should match what exists for you on file with H+H. If it is different, your WageWorks enrollment/change will be delayed until the personal information on file with H+H is updated to match what you have entered on the WageWorks (WW) Program Form.

Note: H+H provides the home address it has on file for you to WageWorks which they then use for delivery of your Commuter Card or Parking Card or Transit Pass orders. Therefore, it is critical that your home address always be updated with H+H. Please allow enough time for any updates to take place at **both** H+H and at WageWorks particularly when you place orders at WageWorks for transit passes and/or tickets. The timing of pass orders and address updates in your responsibility. If your WageWorks order is mailed to the wrong address because you did not provide your address update in a timely fashion, you will not be reimbursed for an undelivered pass.

Are there instances where I am entitled to a refund?

The Internal Revenue Code (IRC) Section 132, that governs the H+H Transit Benefit Programs, does not permit any pre-tax deductions remaining in your WageWorks account to be refunded to you. The payroll deductions taken for this program must be used to cover qualified commuter and/or parking costs either from your account or with your Commuter and/or Parking Card. **Post-tax payroll deductions may be refunded to you when you terminate employment at H+H.** If you are leaving H+H employment, please see the question below.

What happens when I leave H+H employment?

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Upon leaving H+H employment, any remaining pre-tax funds in your account will not be refunded to you per the Internal Revenue Code (IRC) Section 132 that governs the H+H Transit Benefit Programs. However, you will have access to use your funds for a limited time as follows:

- WageWorks Commuter Card Plan - You will have 90 days after your separation date to spend the remaining funds on your Commuter Card.
- Transit Pass Plan - You will have 90 days after your separation date to spend the remaining funds in your transit account.
- Access-A-Ride/Paratransit Plan – You will have 90 days after your separation date to spend the remaining funds in your transit account.
- Parking Plan - Your access to the remaining funds in your parking account is limited to funds allocated to expenditures prior to your separation date, remaining pre-tax funds are forfeited immediately.

Any remaining post-tax funds in your account will be refunded to you directly from WageWorks, Inc. after the 90 day period (commuter plan).

What happens if I skip a payroll deduction?

If you are in an unpaid leave status or there are insufficient earnings in your pay check and your WageWorks deduction(s) is not taken, your WageWorks account will continue to remain open. If you have no activity in the account, you will not be charged an administrative fee(s). (Refer to the earlier “Are there any service fees for this program” section). If there is activity in your WageWorks account and an administrative fee is charged, but there is no paycheck to take the deduction(s) from, the fee(s) will may be deducted from the next available paycheck. You can suspend your WageWorks deductions or terminate participation in the WageWorks Program at any time.

How can I check my WageWorks Commuter Card, Transit Pass and Parking account balance?

There are several different options to access your Commuter Card, Transit Pass or Parking account balance with WageWorks:

- By logging on to your account at www.wageworks.com.
- Call **Customer Service at 1-877-WageWorks (1-877-924-3967) Monday through Friday, 8 a.m. to 8 p.m.** Eastern Time and follow the prompts to access your account balance. You will be required to provide the last four digits of your H+H Employee Identification number and home zip code to access your balance via the Interactive Voice Response (IVR) system. Your H+H Employee Identification number is printed on your time sheet in the field called TKID.
- You can also check your account balance via their mobile site at m.wageworks.com.

For additional information or questions concerning your WageWorks Commuter Card, Transit Pass, Access-A-Ride/Paratransit or Parking options, contact WageWorks at www.wageworks.com or call Customer Service 1-877-WageWorks (1-877-924-3967) Monday to Friday, 8 a.m. to 8 p.m. Eastern Time.

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H+H WAGeworks PARKING PLAN

AUTHORIZED EMPLOYEE PARKING FACILITIES

Bellevue Hospital Center*

Coney Island Hospital

Cumberland Diagnostic & Treatment Center

Dr. Susan Smith McKinney Nursing & Rehabilitation Center

East New York Diagnostic & Treatment Center

Elmhurst Hospital Center

Harlem Hospital Center

Henry J. Carter Specialty Hospital**

Jacobi Medical Center / H+H Health & Home care

Kings County Hospital Center

Lincoln Medical & Mental Health Center

Metropolitan Hospital Center*

Morrisania Diagnostic & Treatment Center

North Central Bronx Hospital

Queens Hospital Center

Segundo Ruiz Belvis Diagnostic & Treatment Center

Woodhull Medical & Mental Health Center

* Pre-tax payroll deductions for parking at this facility are limited to \$35 per month since the value of the parking spaces at this facility exceed the exclusion amount specified by Internal Revenue Code (IRC) Section 132.

** Parking Plan not yet authorized. It's being reviewed.