

**CLEVELAND PUBLIC LIBRARY**

**Human Resources Committee**  
December 15, 2016

**RESOLUTION AMENDING AND RESTATING CLEVELAND PUBLIC  
LIBRARY'S COMMUTER BENEFITS PLAN**

WHEREAS, In 2008, the Board of Trustees of the Cleveland Public Library adopted a Commuter Benefits Plan (the "Plan"), effective October 1, 2008, which permits employees to make pre-tax contributions under Internal Revenue Code Section 132(f) to Qualified Parking and Transit Pass Accounts to pay for eligible expenses related to the cost of commuting to work; and

WHEREAS, It is necessary to amend and restate the Plan in order to update definitions, extend the time period for submitting claims, clarify that expenses incurred after termination of employment are not eligible for reimbursement, clarify that moneys remaining in Accounts after termination of employment are forfeited, and that moneys remaining in Accounts of active employees at the end of a Plan Year can be transferred to the next Plan Year; and

WHEREAS, The Plan provides in Section 6.1 that it may be amended by the Library at any time, subject to any collective bargaining agreement in effect, and that the Library may amend or modify the Plan *retroactively* to enable the Plan to provide non-taxable commuters expense reimbursement under Section 132(f) of the Internal Revenue Code; now therefore be it

RESOLVED, That the Commuter Benefits Plan adopted in 2008 is hereby amended and restated to include the modifications to the Sections indicated in the First Amendment to Cleveland Public Library's Commuter Benefits Plan attached to this Resolution and incorporated herein by reference as if fully rewritten herein; and be it further

RESOLVED, That the Executive Director, CEO or his designee, is authorized to execute a Plan Amendment and such other instruments and documents as may be necessary or appropriate to maintain and administer the Plan in the future, subject to approval of the Library's Chief Legal Officer.

## FIRST AMENDMENT TO CLEVELAND PUBLIC LIBRARY'S COMMUTER BENEFITS PLAN

This First Amendment to the Cleveland Public Library's Commuter Benefits Plan (the "Plan") is hereby adopted by the Cleveland Public Library (the "Employer") to be effective January 1, 2017.

WITNESSETH THAT:

The Board of Trustees of the Employer adopted the Plan effective October 1, 2008 for the benefit of the employees; and

WHEREAS, the Plan provides that it may be amended by the Employer at any time, subject to any collective bargaining agreement in effect, and that the Employer may amend or modify the Plan retroactively to enable the Plan to provide non-taxable commuters expense reimbursement under Section 132(f) of the Internal Revenue Code; and

WHEREAS, the Employer desires to amend the Plan in order to clarify certain provisions and to make non-taxable commuter benefits more accessible for Library employees.

NOW, THEREFORE, this Amendment is adopted as follows:

1. Section 1.8, the definition of "Eligible Employee" shall be amended to substitute "Laborer's Union Local 860, or its successor" for "Teamsters 244";
2. Section 2.3 "Cessation of Participation" shall be amended to read as follows:

**2.3 Cessation of Participation.** A Participant will cease to be a Participant as of the earliest of: (a) the date on which the Plan terminates; (b) the date on which they cease to be an Eligible Employee; or (c) the date on which they voluntarily cease to be a Participant pursuant to the terms of the Plan. Nothing in this Section 2.3 shall prohibit the payment of Benefits with respect to claims arising prior to the Participant's termination of participation, provided that Benefits are applied for within 90 days of the Participant's date of termination of participation. Claims for expenses incurred after termination of participation are not eligible for reimbursement.
3. Section 3.9 "Forfeiture of Unused Benefits" shall be amended to read as follows:

**3.9 Forfeiture of Unused Benefits.** Subject to Section 2.3, a Participant who ceases to be a Participant in the Plan shall forfeit any Benefits and Benefit Credits which are elected but unused.
4. Section 5.5 "Time Limit" shall be amended to substitute 90 days for 45 days in each instance.
5. Section 5.7 "Unpaid Benefits" shall be deleted from the Plan, retroactively to October 1,

2008.

IN WITNESS WHEREOF, this Amendment is hereby adopted to be effective as of the date set forth above.

CLEVELAND PUBLIC LIBRARY

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_