

# **WMATA SMARTBENEFITS® COMMUTER BENEFITS SYSTEM**

## **TERMS AND CONDITIONS**

### **SMARTTRIP® CARD REQUIRED**

You will need a registered SmarTrip® card linked to a SmartBenefits account to use the SmartBenefits Commuter Benefits System ('System'). You are responsible for restricting access to your System account; and you agree to accept responsibility for all activities that occur with your account. WMATA in its sole discretion reserves the right to refuse service, terminate accounts, terminate your rights to use this System, remove or edit content, or cancel orders.

### **COMMUTER BENEFITS**

The Qualified Transportation Fringe Benefit Program is authorized by Internal Revenue Code Sections 132(f) (2) and 132(f) (6) to provide tax-advantaged, qualified transit and/or qualified parking funds to qualified employees through employer registration into such programs. A transit subsidy rendered to a non-employee is NOT a qualified transportation fringe benefit; therefore, tax advantages do not apply; however, the value of the transit subsidy provided to the recipient may be considered as taxable income for a non-employee. None of the information contained herein is intended to confer tax advice to any SmartBenefits® participants in the SmartBenefits® Program. All participants are encouraged to consult a tax professional for interpretation of IRS laws, regulations, and guidance.

### **ELECTRONIC COMMUNICATIONS**

When you use this System, or send e-mails, text messages, and other communications from your desktop or mobile device to us, you may be communicating with us electronically. You consent to receive communications from us electronically, such as e-mails, texts, mobile push notices, or notices and messages on this site or through other WMATA services, and you can retain copies of these communications for your records. You agree that all agreements, notices, disclosures, and other communications that we provide to you electronically satisfy any legal requirement that such communications be in writing.

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Please review the WMATA System of Records Notice (“SORN”) and the WMATA Privacy Policy and Legal Disclaimer to understand WMATA’s practices as such policies also governs the User’s registration, use and participation in this System. The WMATA SORN and Privacy Policy and Legal Disclaimer can be reviewed at:

- [Routine Uses Applicable to Many WMATA Systems of Records](#)
- [SmartBenefits Records](#)
- [SmarTrip Database](#)
- [Privacy Policy and Legal Disclaimer](#)

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As a User of this System, you hereby certify to defend, indemnify and hold harmless WMATA, its officers, directors, employees, contractors, subcontractors and agents from and against any third party claims suits, demands, actions, judgments, awards, liabilities, losses, damages, and expenses (including reasonable attorneys' fees and costs) arising out of or relating to damages or causes of action arising out of WMATA's failure to perform, or failure to comply with its obligation under these Terms and Conditions for all transactions related to the System.

## **APPLICABLE LAW**

All applicable federal, state and local laws govern user access to the System. By accessing and registering with the System, you accept and agree that any disputes which arise as a result of this Agreement shall be heard in the United States District Court located in Washington, DC and shall be interpreted under the laws of the District of Columbia without regard to principles of conflict of laws.