

Commuter Benefit Ordinance

A commuter benefit ordinance is a policy enacted by a municipality requiring employers to offer a pre tax transportation benefit to their employees.

State	District of Columbia	New Jersey	New York	Seattle
Employer Size	The District of Columbia Commuter Benefit Ordinance states that all District companies with 20 or more employees are required to offer the commuter benefit for transit.	The New Jersey Commuter Benefit Ordinance excludes tax-exempt organizations and applies to all other employers with 20 or more employees.	The New York Commuter Benefit Ordinance states that New York City employers, located in the five boroughs (Manhattan, Brooklyn, the Bronx, Queens, and Staten Island), with 20 or more full-time employees are required to offer the pre-tax commuter benefit for transit. NYC employers DO NOT have to offer parking benefits.	The Seattle Commuter Benefit Ordinance excludes tax-exempt organizations and applies to all other employers with 20 or more employees.
Eligible Employees	10 hours or more per week.	10 hours or more per week.	30 hours or more per week.	10 hours or more per week.
What types of transportation are included as part of the commuter benefit?	<p>Employers can choose from three Transit Benefit Program offerings:</p> <ul style="list-style-type: none"> • Employee-paid pre-tax benefit: Allows employees to set aside income on a pretax basis to cover the cost of commuting by mass transit or vanpools, up to \$340/month • Employer-paid direct benefit: Offers a tax-free subsidy for transit up to \$340 per month and for bicycling up to \$20 per month • Employer-provided transportation: Provides shuttle or vanpool service at no cost to employees. 	<ul style="list-style-type: none"> • Bus • Light Rail • Ferry • Water Taxi • Vanpool • Car Sharing / Hailing* 	<ul style="list-style-type: none"> • NYC Regional Mass Transit (MTA, LIRR, Amtrak, New Jersey Transit, MetroNorth) • Eligible ferry and water taxi services • Eligible vanpools • Commuter bus services • Access-A Ride 	<ul style="list-style-type: none"> • Bus • Light Rail • Ferry • Water Taxi • Vanpool • Car Sharing / Hailing*