



Office of Transportation and Air Quality

Commuter Choice

Benefits for
Commuters,
Companies,
Communities . . .



Getting There with Clean Air

TRAQ Website: www.epa.gov/otaq/traq

EPA's Transportation Air Quality Center Telephone Information Request Line: (734) 214-4100

What is Commuter Choice?

Commuter Choice is a best business and management practice that encourages a broad range of community options by providing financial and other incentives to employers and employees.

Who will benefit from Commuter Choice?

Employees:

- Save money
- More transportation choices

Employers:

- Save on payroll taxes
- Enhance recruiting and retention

Entire Communities:

- Improve air quality and reduce congestion
- Improve quality of life through more transportation choices
- Increase use of transit, vanpools, carpools, bikepaths and walkways

Examples of possible savings . . .

An employee can save \$218 in taxes.

An employee who sets aside \$65 a month before taxes for transit benefits, receives a total of \$780 per year in untaxed compensation. At a tax rate of 28%, the employee has \$218 in actual annual tax savings.

For a business with 25,000 employees who each set aside \$65 a month before taxes for transit benefits, the employer does not have to pay federal payroll taxes on \$19.5 million per year. At a tax rate of 6%, the employer has an annual tax savings of over \$1 million.

A large employer can realize \$1 million in payroll tax savings.

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Tax Law Information

- > Information is available on the TRAQ website about recent tax law changes

State Implementation Plan (SIP) Guidance

- > Detailed description of how states and regions can incorporate emissions reductions from Commuter Choice Programs into their efforts to meet Clean Air Act requirements

How do I find out more about Commuter Choice?

Commuter Choice Fact Sheets

- > Overview information
- > Detailed description of benefits for employers and employees

Check out the Website

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