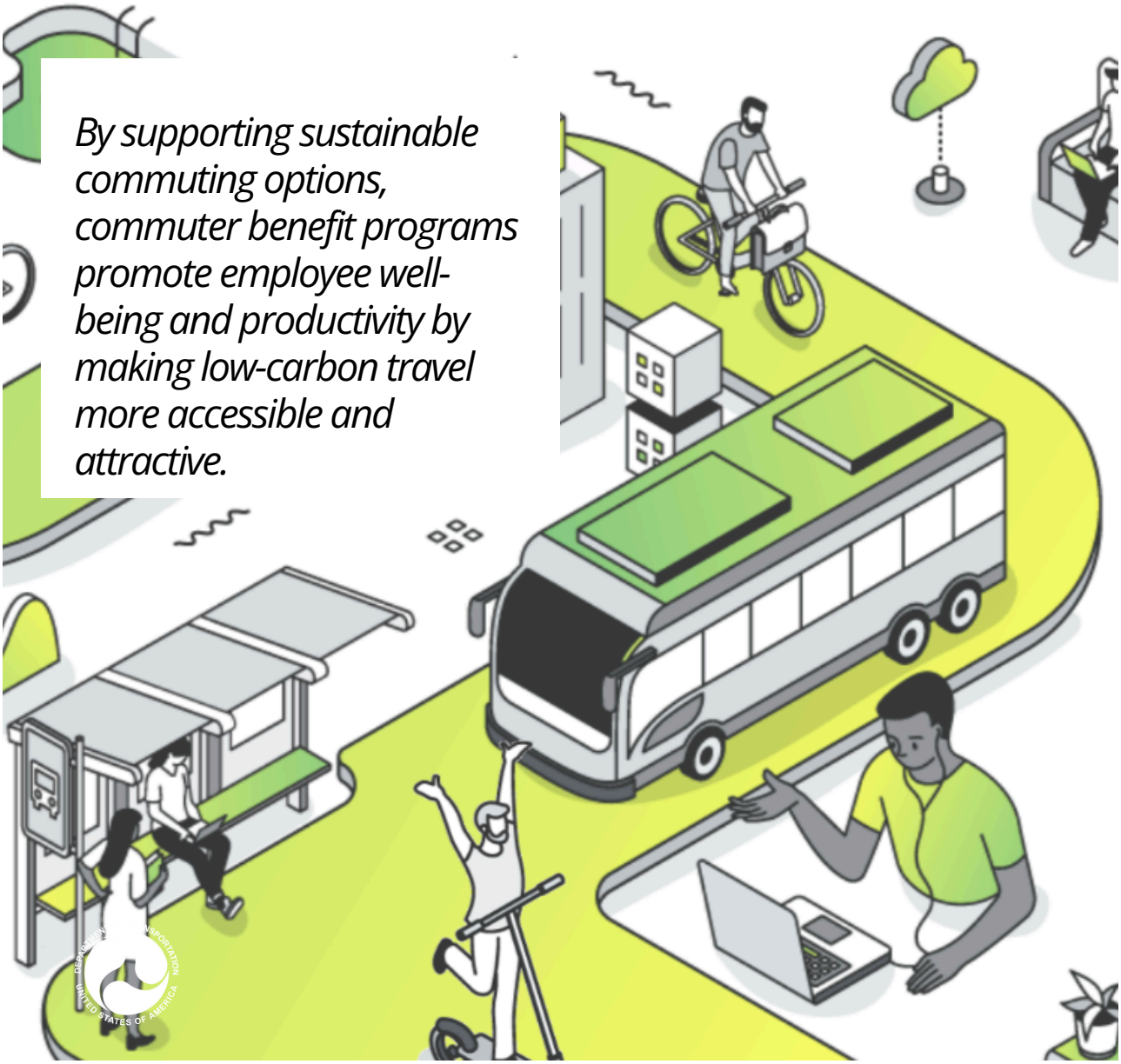
U.S. Department of Transportation, Climate Change Center
Climate Strategies that Work

COMMUTER BENEFITS

By supporting sustainable commuting options, commuter benefit programs promote employee well-being and productivity by making low-carbon travel more accessible and attractive.



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OVERVIEW

Best Suited for:
Long Term
Urban, Suburban, Rural & Tribal

Many employers offer pre-tax commuter benefits as part of an employee's compensatory package to provide cost savings and support recruitment and retention efforts. Commuter benefits can support transportation decarbonization goals by providing financial benefits to **employees that walk, bike, or take public transit.**

Many employers provide parking spots for employees. Parking "cash out" is a strategy that encourages employees that use lower carbon modes for their commute and reduces office overhead costs by reducing demand for parking spaces. Employers who offer free or subsidized parking at work can instead offer employees an equivalent cash payment, tax-free transit benefit, or tax-free vanpool benefit.

While there is no federal law mandating that employers or organizations of a certain size offer pre-tax commuter benefits, such as transit benefits to their employees, Section 132(f) of the IRS Code allows for employers to offer nontaxable qualified transportation fringe (QTF) benefits. As State and local governments are looking for opportunities to reduce transportation emissions and commuter costs, transit benefits in line with Section 132(f) have been enacted across the country.

For example, the State of Illinois recently established a commuter benefit program, which took effect in January 2024. The new Transportation Benefits Program Act requires employers with more than 50 full-time employees located within a half-mile of a fixed route transit service inside the six-county RTA region, to offer pre-tax transit benefits to their employees (Chicago Transit Authority, n.d.).

Many government employees, including Federal employees, are eligible for commuter benefits, including transit subsidies, rideshare opportunities such as vanpools, and bicycle benefits. According to an FHWA study, government agencies in California, Rhode Island, and Washington, DC require employers to offer parking cash-outs to their employees, while those in Maryland, Colorado, Delaware, Connecticut, Oregon, and New Jersey, encourage employers to implement parking cash-out programs through tax codes.

Employee benefits or that support mode choice and low-carbon trips may include:

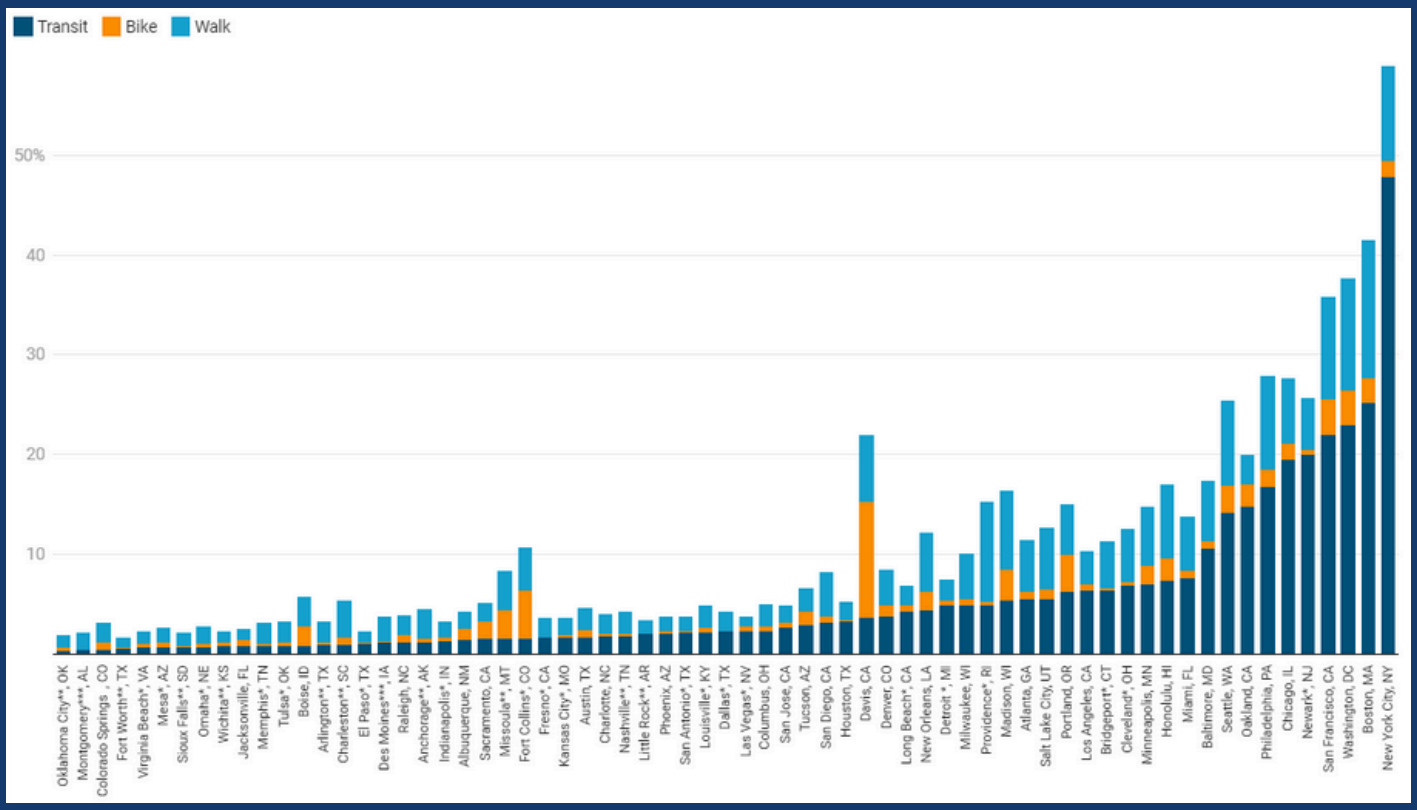
- *Provide financial incentives (subsidies) for transit passes, carpools, bicycle costs, rideshare, and bikeshare.*
- *Implement carpool matching programs to connect employees living in close proximity.*
- *Offer flexible work start and end times to avoid peak traffic congestion.*
- *Encourage telecommuting or remote work options when feasible.*
- *Install secure bike parking facilities with weather protection and lockers.*
- *Offer on-site showers and changing facilities to encourage cycling or walking.*
- *Offer parking cash-outs for employees not using office parking facilities.*

Bike parking facilities with whether protection and lockers can support bike-to-work initiatives.

A bike survey in NYC indicated the second most common reason that non-commuting cyclists do not commute by bike is because of lack of safe storage at work (NYC Department of City Planning, 2007).

Did you know?

The following cities have the highest percentage of employees biking to work.



Source: The League of American Bicyclists

JUMP TO: Overview | GHG Reduction Potential | Co-Benefits | Cost Considerations | Funding Opportunities | Complementary Strategies | Case Studies | What to Read Next | Resources

GREENHOUSE GAS REDUCTION POTENTIAL

This section provides an overview of greenhouse gas (GHG) emission reductions associated with the strategy. It highlights key findings and relevant metrics from GHG modeling resources, peer-reviewed studies, and real-world applications.

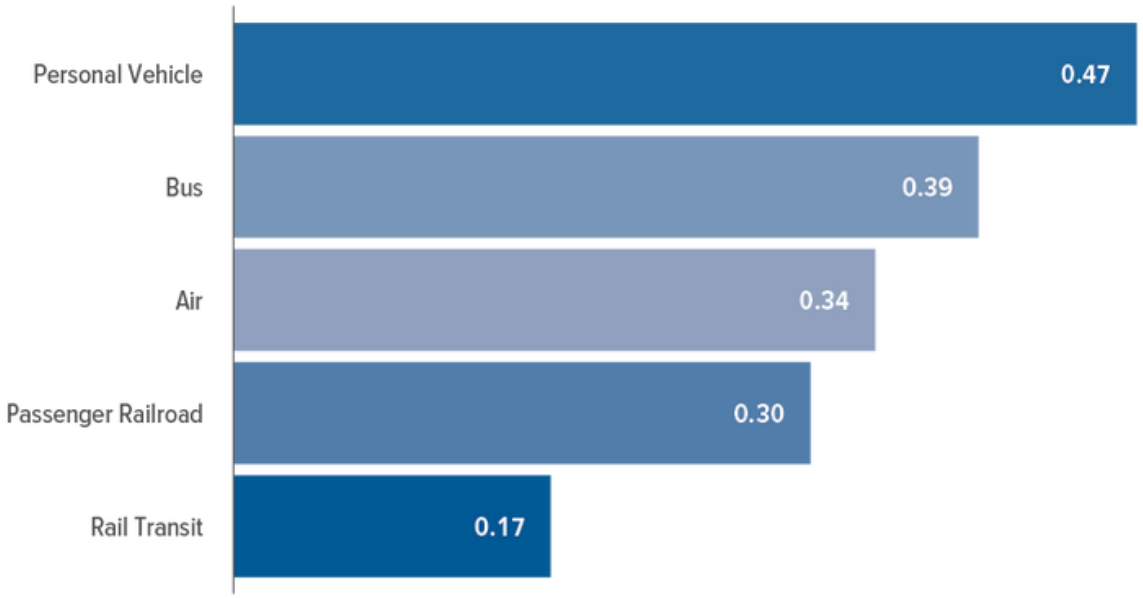
In the U.S., Personal Occupancy Vehicles (POVs) are the primary contributor to GHG emissions within the highest emitting sector, transportation. Commuting to work is often the most frequent and longest recurring trip that Americans make. Commuter benefits have the potential to change commuting behavior toward alternative transportation modes, such as transit (Gutman, 2017).

The California Air Pollution Control Officers Association provides estimates of GHG emissions benefits for commuter benefit programs (CAPCOA 2021):

- Voluntary commute trip reduction programs can reduce GHG emissions from project/site employee commute vehicle miles traveled (VMT) by up to 4% whereas a mandatory program could reduce GHG emissions by up to 26%.
- A subsidized or discounted transit program can reduce GHG emissions from employee/resident vehicles accessing the site by up to 5.5%.
- Providing an employer-sponsored vanpool can reduce GHG emissions from project/site employee commute VMT by up to 20.4%.

> Commuter benefit programs can be designed to encourage alternatives to car commuting, including public transit. In 2019, CO2 emissions from personal vehicles averaged 0.47 pounds per passenger-mile, while emissions from rail transit were only 0.17 pounds per passenger-mile (CBO, 2022).

Findings from the Puget Sound Regional Travel Survey show the VMT reduction benefits of Washington State's Commute Trip Reduction Law, which requires employers to offer travel demand management (TDM) programs. Transit-related benefits (free or subsidized passes) are associated with higher rates of commuting by public transport, active transportation, and carpooling relative to driving along. Workers with transit benefits drive 3.16 fewer miles per trip on average, while workers with free workplace parking drive 3.13 more miles per trip. Similar trends are seen for non-work trips – the availability of free workplace parking encourages more driving outside of work (Shin, 2020).



Average Carbon Dioxide Emissions per Passenger-Mile, by Mode of Transportation, 2019 (CBO, 2022).

FHWA analyzed reductions in daily citywide commute VMT by commuter benefit scenarios and found that local parking cash-out related ordinances would have the most significant impact on VMT and subsequent congestion and emissions.

City	S1: Monthly Cash-Out	S2: Monthly Commuter Benefit	S3: Monthly Cash-Out + Pre-Tax Transit Benefit	S4: Daily Cash-Out + Pre-Tax Transit Benefit	S5: Eliminate Parking Subsidies + $5 Non- Single Occupancy Vehicle (SOV) Subsidy
Boston/Cambridge, MA	1.0M	0.1M	1.0M	1.8M	2.8M
Chicago, IL	2.0M	1.3M	2.4M	3.3M	6.6M
Houston, TX	1.7M	1.2M	1.8M	4.1M	10.4M
Indianapolis, IN	0.6M	0.3M	0.6M	1.6M	2.6M
Los Angeles, CA	3.5M	2.2M	3.5M	6.8M	10.8M
New York, NY	1.2M	0.4M	3.7M	4.3M	12.6M
Philadelphia, PA	1.6M	1.2M	1.8M	2.7M	4.3M
San Diego, CA	1.1M	0.6M	1.1M	3.0M	4.8M
Washington, DC	0.5M	0.2M	0.6M	1.2M	2.6M

*M = million

Raw reductions in commute VMT by scenario and city. Source: FHWA, 2023.

PARKING CASH-OUT STRATEGIES CAN REDUCE VMT AT THE NATIONAL AND LOCAL LEVELS

A FHWA study on state-level strategies including parking cash-outs projects a 6.6% decrease in the total U.S. VMT from a cash-out policy scenario modeled for employers with 10-99 employees, daily cash-out for employers with 100 or more employees, and no cash-out requirement for employers with fewer than 10 employees.

In a study of the parking cash-out impact on nine cities across the U.S., results suggest 6 out of 9 cities projected a 5 to 25% decrease in commute-related VMT (Abou-Zeid et al., 2023).

A 2009 study found a 12% decrease in single occupancy vehicle use across 7 employers that implemented parking cash-out programs in the St. Paul-Minneapolis region (Van Hattum, 2009).

In Seattle, researchers found employee parking demand decreased by 10% with the introduction of parking cash-out options (Glascock, Cooper, and Keller, 2003).

RIDESHARING REDUCES VMT AND ALLEVIATES CONGESTION

Carpooling and vanpooling can reduce vehicle trips and parking demand.

Many large employers choose to implement travel demand management (TDM) programs featuring carpool/vanpool and ride matching incentives and services as key strategies to increase their Average Vehicle Ridership (AVR) scores. AVR scores improve if there are more people than vehicles traveling to a work site (Texas A&M Transportation Institute, 2024a).

A study of parking cash-out programs offered by 7 employers in the St. Paul-Minneapolis area found a 12% decrease in single occupancy vehicle travel following implementation (Van Hattum, 2009).

A 2016 study on the impacts of ride sharing on vehicle miles traveled in the United States noted the combination of a moderately used regional dynamic ride sharing system, along with a 10-30% increase per mile cost of vehicle travel, can reduce 11-19% of VMT across the country (Rodier et al., 2016).

Bellevue City Hall in Washington introduced a ride sharing program to its employees with discounted carpool parking and subsidized vanpooling. The ride sharing program decreased vehicle ridership by 30% across 650 employees (TTI, 2024b).

In Washington, D.C., the Pool Rewards project provided participants with $1 each way for each day they carpooled to work. A three-month pilot in 2010 resulted in 293 fewer daily auto trips and a daily VMT reduction of over 9,000 miles per day (Texas A&M Transportation Institute, 2024a).

CO-BENEFITS

This section outlines the multiple co-benefits associated with the strategy, including safety benefits, local air quality improvements, and improved accessibility. Each co-benefit presents examples that demonstrate how the strategy enhances regional or community well-being while addressing emissions.

SAFETY

Commuter benefits that change commutes from personal vehicles to other modes, such as public transit and bicycle, help decrease traffic volumes during peak commute periods. Less congested streets that also maintain low speeds can decrease the likelihood of accidents and improve overall transportation safety (Retallack and Ostendorf, 2019).

An FHWA analysis of commuter benefit programs found that citywide VMT reductions following program implementation would reduce fatal and incapacitating injury crashes up by up to 30 per year. Although estimates from this analysis may seem relatively small, any reductions in fatalities or injuries on roadways reflect meaningful safety improvements (FHWA, 2023).

ACCESSIBILITY AND EQUITY

Commuter benefits help break down barriers to job access, removing car ownership as a pre-requisite for maintaining employment (Andersson et al., 2014).

City and regional ordinances that require employers to eliminate subsidized parking benefits and instead offer non-SOV commute benefits advance transportation equity by eliminating the false free cost of parking. Free parking acts to subsidize automobile use, and can subsequently increase congestion, pollution, emissions, and crash risk (FHWA, 2023).

In a 9-city study of commuter benefits, FHWA found that any policies that expand the baseline number of employees considered for benefits (beyond only free parking) would have positive equity implications. However, low income groups are significantly less likely to be offered transit benefits compared to higher income groups, and higher income groups experience higher rates of workplace transit benefits. Programs that target lower income individuals or particular sectors/employers can enhance the equity of benefit offerings (FHWA, 2023).

ECONOMIC GROWTH

Commuter benefits programs can provide savings for both employers and employees. Employers can reduce their payroll taxes and attract and retain more talented employees by offering transportation benefits. Employees can lower their monthly commute expenses (NYC Commuter Benefits Law).

When commuter benefits lead to greater investment in transit, there can be even greater benefits to economic growth. Investment in transit can yield 49,700 jobs per $1 billion invested, and offers a 5 to 1 economic return (APTA, 2020).

AIR QUALITY AND HEALTH

Commuter benefits can encourage employees to choose from personal vehicles to other modes. Reducing the number of emissions-emitting vehicles on the road (especially in densely-populated areas) will decrease air pollutants that are harmful to human health (Litman, 2024).

Pollution from tailpipe and non-tailpipe emissions contribute to health inequities for communities, especially communities of color, which are disproportionately located near major roadways and ports (USEPA, 2014; Jbaily et al., 2022).

RURAL COMMUNITIES

In some rural areas, residents may need to commute longer distances to access employment opportunities, especially if there are limited job options locally. Commuter benefits, such as those that subsidize public transportation or carpool/vanpool can help make these commutes more affordable and less carbon intensive.

Per capita vehicle ownership and VMT tend to be higher in rural areas, while walking, cycling and public transit travel tend to be higher in urban areas. Rural households tend to drive relatively high annual miles and have relative low annual incomes, making them more sensitive to changes in fuel prices and other commuting costs (Litman, 2024b).

COST SAVINGS

Employees can save as much as 40% on monthly transit or vanpool costs when they choose the San Francisco Bay Area Commuter Benefits Program pre-tax benefit option (MTC, 2024).

Commuter benefit programs can reduce VMT and congestion, saving commuters valuable time each day. FHWA found citywide dollar savings for all commuters due to delay reductions ranging from $6M to over $120M (FHWA, 2023).

Commuter benefits programs can save employees money otherwise spent on personal vehicle expenses, such as car maintenance, fuel, and parking costs.

City	Scenario 1	Scenario 5
Boston/Cambridge, MA	$10M	$32M
Chicago, IL	$25M	$85M
Houston, TX	$20M	$128M
Indianapolis, IN	$3M	$14M
Los Angeles, CA	$37M	$121M
New York, NY	$10M	$114M
Philadelphia, PA	$17M	$47M
San Diego, CA	$8M	$34M
Washington, DC	$6M	$35M

Estimated annual dollars saved for all commuters due to delay reductions. Scenario 1: Requirement to Offer Monthly Parking Cash-Out vs. Scenario 5: Requirement to Eliminate Subsidized Parking Benefit + Provide Universal $5 Per Day Employer-Paid Non-SOV Commute Benefit (FHWA, 2023).

COST CONSIDERATIONS

COST OF IMPLEMENTATION

The cost to implement commute benefits varies widely depending on the scale, scope, and location of the project.

Typically, commuter benefits programs are free for employees and reduce overhead for employers who can better manage parking demand from commuters. Parking facilities can carry additional costs such as maintenance, landscaping, and property taxes. However, the land value of parking has the potential to be substantial (Szambelan, 2019). Employers may be able to rent out unfilled parking spots or have reduced need to buy or rent parking space in an office building. Commuter benefits can lead to mutual cost savings for employees and employers.

Employers can choose to work with a third-party commuter benefit provider to administer commuter benefits. Administrative fees vary by vendor, number of employees, and type of services. Third-party vendors may charge fees based on a percentage of benefits received per employee, or a dollar amount per participant per month. For an example, see the NYC Department of Consumer and Worker Protection website for a list of third-party providers.

Archival Commuter Benefits Brochure (Source: APTA, 2009)

FUNDING OPPORTUNITIES

FHWA's **Congestion Management and Air Quality Improvement (CMAQ) Program** provides a funding source for State and local governments to fund transportation projects and programs to help meet the requirements of the Clean Air Act (CAA), including employer-based commuter choice programs designed to reduce single occupancy vehicle travel.

Qualified Transportation Fringe: Section 132(f) of the IRS Code allows for employers to offer nontaxable qualified transportation fringe (QTF) benefits. These benefits include mass transit benefits, vanpools, qualified parking and other commuter benefits.

COMPLEMENTARY STRATEGIES

Employers can create a culture that embraces active transportation by offering commuter benefits and building infrastructure that makes walking and cycling to work a safe and convenient option.

Commuter benefits can incentivize carpooling and vanpooling as viable alternative modes of transportation, benefiting both employees and employers by reducing commuting expenses while reducing GHG emissions.

Commuter benefits can complement bus rapid transit by encouraging more people to use public transit for their commute. Increased ridership on bus rapid transit systems can lead to greater efficiency and effectiveness of the service as well as potential expansion to serve more areas and accommodate growing demand.

Commuter benefits can have a positive relationship with transit expansion by encouraging more people to use public transportation. Increased demand for transit can create a stronger case for transit expansion, as transit agencies may see the need to accommodate growing numbers of riders with expanded routes, increased frequency, or new transit infrastructure.

By implementing parking reforms that make it less convenient or more expensive to drive alone to work, while simultaneously offering commuter benefits that make alternative transportation options more attractive, communities can encourage more sustainable commuting behaviors and reduce reliance on personal vehicles.

View All Strategies

CASE STUDIES

WASHINGTON STATE COMMUTE TRIP REDUCTION LAW:

Washington's State Commute Trip Reduction Law requires large employers to implement transportation demand management strategies that help to reduce congestion and emissions on the state's busiest commuting corridors. Employers' strategies are identified based on their effectiveness and their contribution to local goals around reducing vehicle miles traveled. The Washington State Department of Transportation supports the program through technical assistance, developing statewide policies and practices, and reporting on collective progress. Using strategies like these, Seattle was able to reduce the total number of drive-alone commutes by 16% and the average VMT per commuter by 23% (WSDOT, 2024; Seattle Department of Transportation, 2019).

16%

Less drive-alone commutes

23%

Reduction in average VMT per commuter

Source: King County Metro

SEATTLE, WASHINGTON:

Seattle Children's Hospital's long-running trip reduction program (established in 1995) offers valuable insights into the effectiveness of financial incentives for promoting alternative commute options. **Between 1995 and 2017, the hospital witnessed a significant decrease in SOV commute rates, dropping from 73% to 33%.**

PHILADELPHIA, PENNSYLVANIA:

Starting in 2023, Philadelphia required employers with 50+ employees to "offer an employee-paid, pre-tax payroll deduction, or provide an employer-paid direct benefit such as a public transit key card or transportation shuttle." The ordinance was signed by Mayor Jim Kenney in June 2022, and applies to employees who have worked more than 30 hours per week for the same employer in the past twelve months. According to the ordinance, employers are only required to offer the benefit if employees ask for it. Helen Gym, the council member who sponsored the ordinance, said, "By bringing new riders into our city's public transit network – this program will make our streets less congested, our air cleaner, and our city safer" (SEPTA, 2024).

Source: NJ Transit

Source: City of Philadelphia

NEW JERSEY:

NJ Governor Phil Murphy signed a commuter benefits law that went into effect on March 1st, 2020. Covering the entirety of the state, the law makes it mandatory for employers with over 20 full-time employees to offer pre-tax transit benefits. As Senator Loretta Weinberg said during the law's signing: "Commuting costs, for the most part, are a predictable expense. If you asked someone how much they spend on their commute each month, most people could give a quick estimate off the top of their head. This bill will allow workers across the state to set aside money to go towards their transportation expenses, like park-and-ride parking or transit passes, pre-tax. This would offer valuable savings to many New Jerseyans struggling to make ends meet".

IMPLEMENTING COMMUTER BENEFITS: **WHAT TO READ NEXT**

Any mention of specific companies or services within the resources linked below and elsewhere on this page is for illustrative purposes only and does not constitute an endorsement by the USDOT or federal government at large.

Federal Highway Administration, Expanding Traveler Choices through the Use of Incentives: A Compendium of Examples: This primer describes how transportation agencies and other mobility services can address recurring and non-recurring congestion through "nudges" that incorporate behavioral economic concepts and encourage travelers to choose their mode, time of travel, or route. The primer provides case studies based on programs offered by State, regional, and local transportation agencies, universities and research institutions, and within the private sector that provide incentives designed to encourage individuals to consider alternatives. In addition to reducing congestion, these incentives can lead to improvements in air quality through reduced emissions, reductions in energy consumption, safer roadways, and more livable and sustainable communities.

Best Workplaces For Commuters (BWC): BWC is an innovative membership program that provides qualifying workplaces, universities/colleges, and sites with national recognition and support. Being named a BWC is a designation that signifies each designee's dedication to providing outstanding commuter benefits, such as free or low-cost bus passes and vanpool fares, carpool programs, and comprehensive telework programs. BWC's website provides resources for potential designees, including a page that is helpful to understand federal taxes for commuters/employers.

Below are some example articles that provide information for starting a commuter benefits program:

- Edenred article: Six Steps to Starting a Commuter Benefits Program
- Indeed article: What are Commuter Benefits (And Should you Offer Them)?
- Human Interest article: Setting Up a Commuter Benefits Plan for a Small Business

RESOURCES

GENERAL RESOURCES

USDOT TRANServe Federal Transit Benefit Program: TRANServe provides federal agencies a comprehensive transit benefit solution that effectively leverages the program's experienced staff, secure online application system, benefit delivery products, and mature business processes to administer transit benefits to federal employees. TRANServe encourages federal employees to use mass transportation as the primary means of commuting from home to work and embraces the opportunity to assist federal employees with commuting practices that reduce traffic congestion and help the environment.

Section 132(f) of the IRS Code: This IRS code allows for employers to offer nontaxable qualified transportation fringe (QTF) benefits.

FHWA's An Assessment of the Expected Impacts of City-Level Parking Cash-Out and Commuter Benefits Ordinances. This FHWA effort analyzed the impact city-level parking cash-out ordinances could have on vehicle travel, congestion, greenhouse gas emissions, crashes, and equity externalities for a sample of nine cities and five distinct scenarios. The report can serve as a resource for municipalities considering enacting parking cash-out ordinances or related policies that would encourage parking cash-out.

WORKING WITH COMMUNITIES

Association for Commuter Transportation (ACT): ACT strives to create an efficient multimodal transportation system by empowering the people, places, and organizations working to advance TDM in order to improve the quality of life of commuters, enhance the livability of communities, and stimulate economic activity.

Ride Together Pierce County List of Educational Opportunities for Commute Trip Reduction Programs: The mission of Ride Together Pierce is to champion the use of sustainable transportation options amongst residents, businesses, commuters and day trippers alike in Pierce County, WA. Through a host of support services and programs that help businesses implement commuter programs and make sustainable transportation options easy for riders to access, Ride Together Pierce strives to assist the community with their traveling needs. As a result, Ride Together Pierce helps Pierce County lower carbon emissions, reduce traffic congestion and benefit from the many types of transportation services available.

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For more information visit the DOT Climate Change Center, https://www.transportation.gov/priorities/climate-and-sustainability/dot-climate-change-center