

# Commuter Benefits Participation Form

Under NYC's Commuter Benefits Law, certain employers must offer commuter benefits to existing full-time employees beginning January 1, 2016 or four weeks after an employee begins full-time work, whichever is later. For more information, please call 311 or visit [nyc.gov/commuterbenefits](http://nyc.gov/commuterbenefits) to read Frequently Asked Questions about the Commuter Benefits Law.

## Note to Employees:

Your employer is required by law to offer you a commuter benefits program; however, your participation is voluntary. You may decline to enroll in the program, or you may cancel your participation at any time. You may also choose to enroll in the program at a later date.

EMPLOYER INFORMATION	
Employer Name	
Address	
City/State/ZIP Code	
Phone Number	

EMPLOYEE INFORMATION	
Name (First/Middle/Last)	
Address	
City/State/ZIP Code	
Phone Number	
Email Address	
Date of Hire	

I, \_\_\_\_\_, (*Employee's printed name*) ☐ **Accept** ☐ **Decline**  
my employer's offer to use pre-tax income to pay for qualified transportation benefits to the extent permitted under federal law.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

If you have questions about your employer's obligations under NYC's Commuter Benefits Law or to report non-compliance, please contact the Department of Consumer Affairs (DCA) at [nyc.gov/commuterbenefits](http://nyc.gov/commuterbenefits), email [commuterbenefits@dca.nyc.gov](mailto:commuterbenefits@dca.nyc.gov), or contact 311 (212-NEW-YORK outside NYC).

# NYC's Commuter Benefits Law

## Information for Employers and Employees

NYC's Commuter Benefits Law takes effect on January 1, 2016. Under the law, covered employers must offer commuter benefits to eligible full-time employees beginning January 1, 2016.

### WHAT ARE THE ADVANTAGES OF A COMMUTER BENEFITS PROGRAM?

#### Advantages for Employers

- Employers save by reducing their payroll taxes. The more employees who sign up for transportation benefits, the more the employer can save.
- Employers can attract and retain employees by offering transportation benefits.

#### Advantages for Employees

- Employees can lower monthly expenses by using pre-tax income to pay for their commute.

### WHO IS COVERED BY THE LAW?

#### Employers

##### Covered

- For-profit and nonprofit employers with 20 or more full-time\* non-union employees in New York City, including temporary help firms.

\*Under the Commuter Benefits Law, a full-time employee is an employee who works an average of 30 hours or more per week in the most recent four weeks, any portion of which was in New York City.

##### Not Covered

- United States, New York State, and New York City governments, including any office, department, independent agency, authority, institution, association, society, or other body of the state, including the legislature and the judiciary.
- Employers not required to pay federal, state, and City payroll taxes.

#### Employees

##### Covered

- Full-time\* employees of covered employers.

##### Not Covered

- Employees who work less than an average of 30 hours per week in a four-week period.
- Full-time employees who are New York City residents but work outside of New York City.
- Full-time employees who are covered by a collective bargaining agreement.
- Independent contractors.
- Former employees.



Bill de Blasio  
Mayor

Consumer  
Affairs

Lorelei Salas  
Commissioner

07/2016

## WHICH TRANSIT IS COVERED BY THE LAW?

### Covered

- New York City regional mass transit services, including Metropolitan Transportation Authority (MTA) subway and bus; Long Island Rail Road; Amtrak; New Jersey Transit; and Metro-North.
- Eligible ferry and water taxi services.
- Eligible vanpool services.
- Eligible commuter bus services.
- Access-A-Ride and other area paratransit providers.

### Not Covered

- Parking expenses.
  - Bicycling expenses, including CitiBikes.\*\*
- \*\*Under federal tax law, employees cannot use pre-tax income for the qualified bicycle commuting reimbursement benefit, and bicycle rental fees are not qualified transportation fringe benefits.

## WHAT INFORMATION AND RESOURCES ARE AVAILABLE?

### For Employers

Contact **311** or visit [nyc.gov/commuterbenefits](https://nyc.gov/commuterbenefits) for information about:

- NYC's Commuter Benefits Law
- Setting up a commuter benefits program

### For Employees

Contact **311** or visit [nyc.gov/commuterbenefits](https://nyc.gov/commuterbenefits) for information about NYC's Commuter Benefits Law.

*For employees eligible for refundable tax credits like the Earned Income Tax Credit (EITC), the pre-tax transit benefit could reduce the amount of a tax credit. Employees should consult a tax professional.*

Contact **311** or visit [nyc.gov/consumers](https://nyc.gov/consumers) for information about:

- NYC Financial Empowerment Centers, where New Yorkers can get free one-on-one professional financial counseling
- Free tax preparation assistance for eligible New Yorkers (during tax season)

**THERE'S A BETTER  
WAY TO WORK.**

**NYC's Commuter  
Benefits Law**