

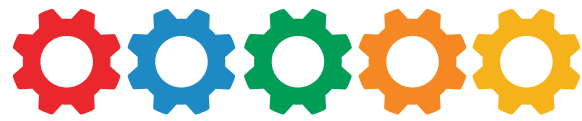
Employer Resources Toolkit



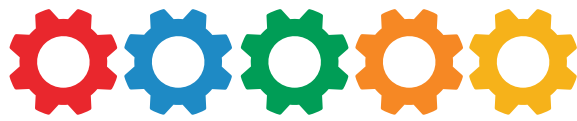
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What is Commuter Choice Maryland?



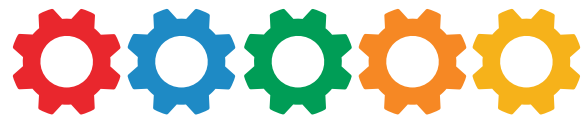
About us!

Commuter Choice Maryland is a statewide Maryland Department of Transportation program designed to ease traffic congestion and the worries that come with it. We are proud to provide employers and commuters with programs and resources that make commuting easier, safer, cheaper, and greener for all Marylanders.



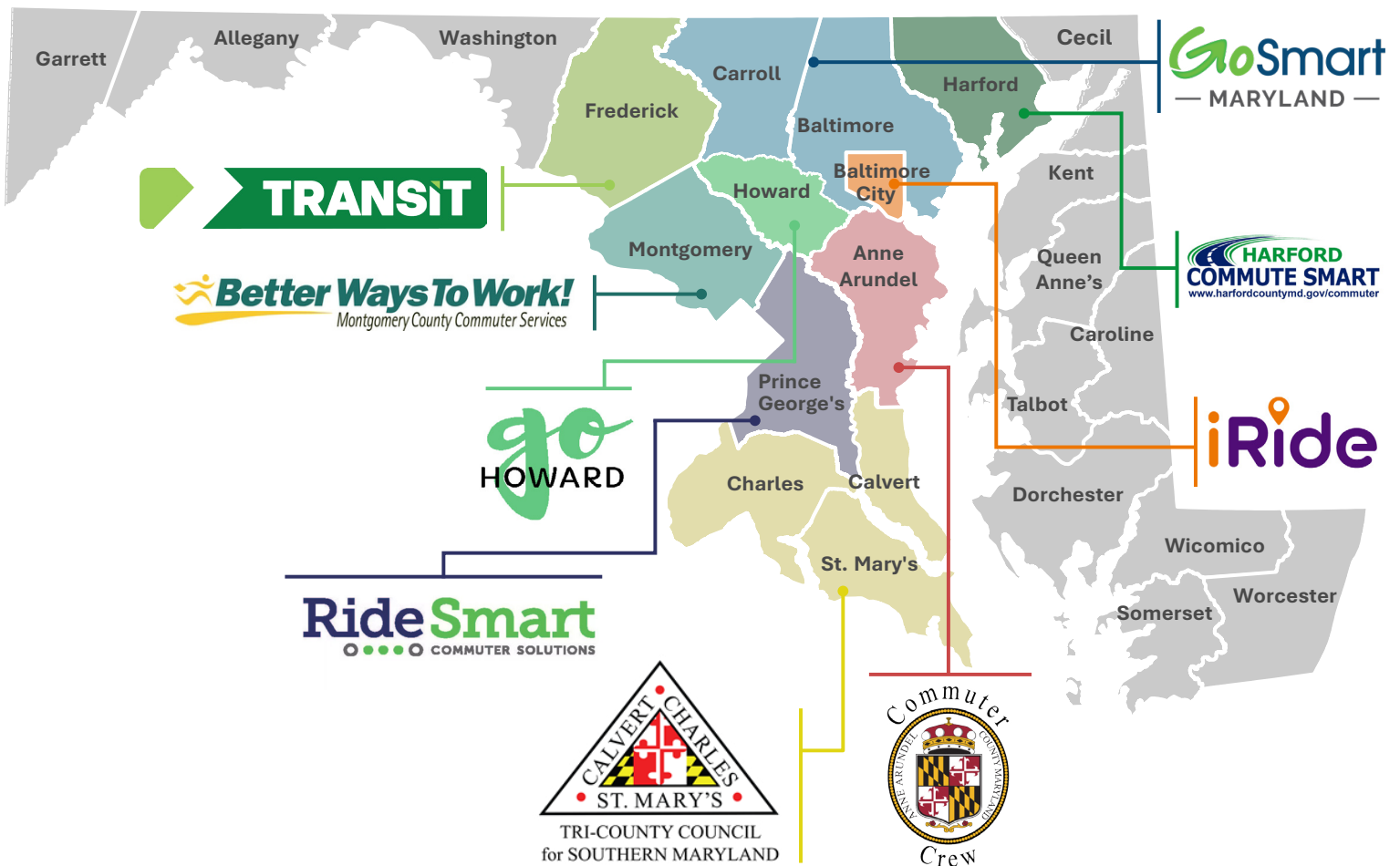
How can we help you?

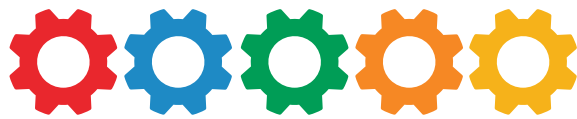
The Commuter Choice Maryland team, provides free support to help employers establish commuter benefits programs that help recruit and retain top talent, meet sustainability goals, and qualify for financial benefits, including the federal transportation fringe and Maryland Commuter Tax Credit. We also help commuters find out their commuting options, provide incentives for using them, and provide access to a Guaranteed Ride Home.



Introduction of TDM Coordinators

In addition to the Commuter Choice Maryland team at MDOT, [TDM Coordinators from local programs](#) in 12 counties are available to assist you. Use the map below and the list on the next page to find the contact for your area.





Anne Arundel County

Commuter Crew

ttrand25@aacounty.org
410-222-7365

aacounty.org/transportation/com-muter-crew

Baltimore City

iRide

iRide@baltimorecity.gov
410-396-7665

streetsofbaltimore.com/iride

Baltimore & Carroll Counties

GoSmart

GoSmartMD@baltometro.org
410-732-6000

gosmartmd.com

Calvert, Charles, & St. Mary's Counties

Tri-County Council for Southern Maryland

transportation@tccsmd.org
301-643-7257

tccsmd.org/transportation/

Frederick County

Transit Services of Frederick County

transit@frederickcountymd.gov
301-600-RIDE (7433)

frederickcountymd.gov/208/Commuter-Services-Regional-Transportation

Harford County

Harford Commute Smart

rideshare@harfordcountymd.gov
1-800-924-8646

harfordcountymd.gov/1233/Harford-Commute-Smart

Howard County

Go Howard

transportation@howardcountymd.gov
410-313-3130

gohoward.org

Montgomery County

Better Ways to Work

mcdot.commuterservices@montgomerycountymd.gov
240-777-8380

montgomerycountymd.gov/dot-dir/commuter/index.html

Prince George's County

RideSmart

info.pgcridesmartsolutions@co.pg.md.us
301-577-0887

princegeorgescountymd.gov/departments-offices/public-works-transportation/commute-solutions/ridesmart-com-muter-solutions

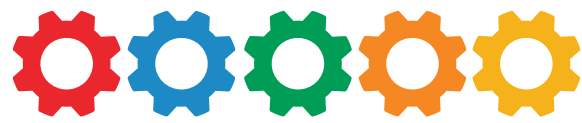


Don't See Your County?

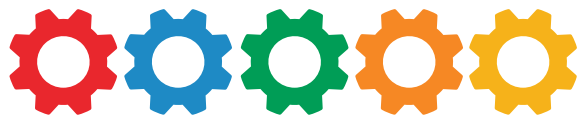
Commuter Choice Maryland

commuterchoice@mdot.maryland.gov
410-865-1100

commuterchoicemaryland.com



Employer Programs and Incentives



Employer Partner Program

The Commuter Choice Maryland Employer Partner Program honors Maryland employers for offering transportation benefits and commuting incentives. It also provides support to build or expand these programs, helping reduce congestion, conserve energy, and improve quality of life.

Learn more and join at mdot.maryland.gov/employerpartner.



Free Support, Customized Plans, and Program Evaluation

We help Employer Partners build, expand, and promote commuter benefits programs by providing free program evaluation, implementation support, and marketing assistance.



Statewide Recognition

Employer Partners' success stories are featured on the Commuter Choice Maryland website, and in our newsletters, social media platforms, and webinars, reaching our statewide network of thousands of businesses and commuters.



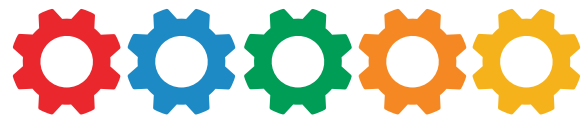
Cost Savings

- Reduce tax burdens for employees and the organization by providing tax-free commuter benefits using the federal transportation fringe benefit.
- Save up to \$1,200 per employee per year with the Maryland Commuter Tax Credit.
- Improve recruitment and retention by lowering employees' commuting costs.
- Save on parking-related costs and use those spots for clients and visitors!



Achieve Sustainability Goals

Reducing commute trips and encouraging sustainable transportation contributes to climate action plans, sustainable building certifications, and more.



Maryland Commuter Tax Credit

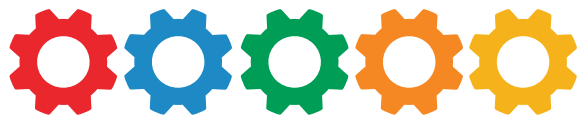
Save up to \$1,200 per employee per year!

Maryland employers, including organizations exempt from taxation under 501(c)(3) or (4) of the Internal Revenue Code, may claim a tax credit for 50 percent of the eligible costs of providing commuter benefits to participating employees, up to \$1,200 per employee per year.

The credit may be taken against corporate income tax, personal income tax, state and local taxes withheld (for tax-exempt organizations), or insurance premiums tax. The same credit may not, however, be applied to more than one tax type. The Maryland Commuter Tax Credit is entirely separate from federal payroll tax savings obtained through employers providing pre-tax or subsidized commuter benefits (see Section Federal Transportation Fringe Benefits), but where applicable, employers may be able to take advantage of both financial savings options. Sole proprietorships, corporations, tax-exempt nonprofit organizations, and pass-through entities, such as partnerships, sub chapter S corporations, limited liability companies, and business trusts may also claim the tax credit.

In addition to the Maryland Commuter Tax Credit, federal tax code allows employers to offer employees commuter benefits for qualifying parking, vanpool, and transit benefits up to the annual allowable limit (please refer to Section Federal Transportation Fringe Benefits for more details).



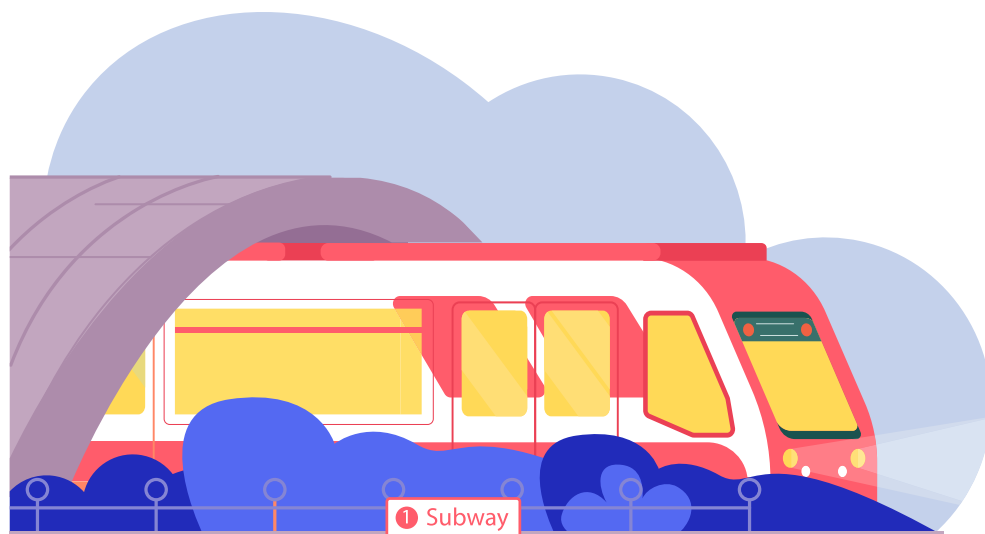
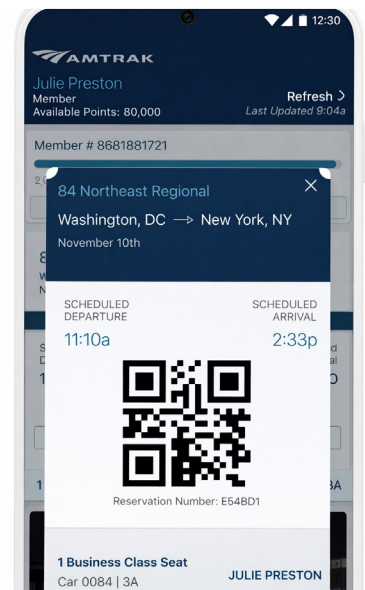


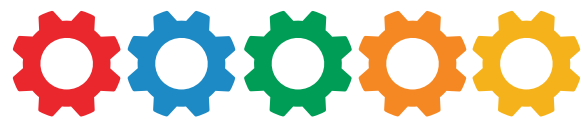
Qualifying for the Maryland Commuter Tax Credit

The credit is applicable for any of the following: employer-subsidized cost of transit for their employees, employer-funded Vanpool Program, employer-funded Guaranteed Ride Home (Emergency Ride Home) Program, employer-funded Cash-In-Lieu of Parking Program, telework subsidies, employer-funded carpool program, employer-funded active transportation program, and employer-funded multimodal commuter last-mile connection. The tax credit was expanded in July 2022 to cover the last four items. To qualify for this credit, all employer-funded commuter benefits through the Maryland Commuter Tax Credit must meet the purpose of transporting employees from their residence or designated meeting place (e.g., park-and-ride lot) to or from their place of employment in Maryland AND all commutes must take place weekdays between 5:00 a.m. and 7:00 p.m.

Employer-Funded Cost of Transit

Employers may claim the tax credit if they subsidize the cost of transit for their employees on a publicly or privately owned mass transit system other than a taxi service for travel between the employee's home and workplace. Examples of eligible transit expenses include: MTA fare media or vouchers, local transit systems, WMATA system fare media, and Amtrak.





Employer-Funded Vanpool Program

Employers who provide a vanpool or subsidize the cost of commuting by vanpool for their employees may claim the tax credit if they meet the following requirements:

- Vehicle has a seating capacity of at least six adult individuals; and
- At least 80 percent of the annual mileage incurred must:
 - Meet the purpose of transporting employees between their residence and place of employment.
 - Must transport at least one-half of the vehicle's adult seating capacity.

Employer-Funded Carpool Program

An employer may claim the tax credit if they provide a carpool subsidy to their employees meeting the following requirements:

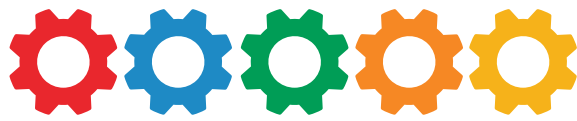
- Commute shared with two or more individuals for more than 80 percent of the trip.
- Costs covered including *E-ZPass* and/or toll fees, parking fees, or other costs associated with carpooling as appropriate.
- Participating carpoolers are registered with the Commuter Connections Ridesharing Program.
- Reimbursement for maintaining or purchasing a vehicle used for carpooling is not an eligible expense.

Employer-Funded Cash-In-Lieu of Parking Program

An employer may claim the tax credit if they provide a cash allowance to an employee in an amount equal to the parking subsidy that the employer would otherwise pay or incur to provide the employee a parking space when the employee gives up their parking space for alternative transportation options.

Employer-Funded Multimodal Commuter Last Mile Connection

An employer may claim the tax credit if they provide subsidies, payments, or reimbursement to employees who participate in a commuter benefit option(s) with the Maryland Commuter Tax Credit and utilizes a ride hail service for a last mile connection meeting the following requirements: utilize a ride hail service for up to five miles of a multimodal commuter trip (transit, carpool, vanpool, and active transportation) to connect a commuter to work and/or a multimodal option.



Employer-Funded Guaranteed Ride Home

An employer may claim the tax credit if they provide immediate transportation for an employee who participates in any of the commuter benefits options available with the Maryland Commuter Tax Credit who has to leave work early for illness or other verifiable emergency, including unscheduled overtime.

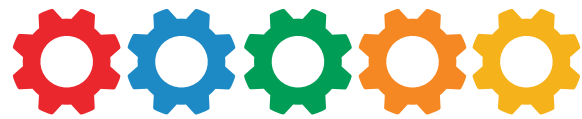
Employer-Funded Telework Program

An employer may claim the tax credit if they provide a telework subsidy to an employee to cover prorated costs associated with teleworking such as internet costs, computer equipment costs, telephone costs, costs for software and supplies not provided by the employer but necessary for the employee to perform the employee's job, and membership costs for co-working spaces and telework centers.

Employer-Funded Active Transportation Program

An employer may claim the tax credit if they provide an active transportation subsidy to their employees for walking, bicycling, or scootering to work (includes bicycling on a bicycle with an electric component or operating a scooter with an electric component) meeting any of the following cost requirements: bicycle maintenance, shared bicycle membership, shared scooter membership, bicycling gear (limited to helmets, hydration packs, bottles with cages, spare tubes, patch kits, pumps, tire levers, cycling multitools, bike shoes, bike gloves, saddle bags, reflective accessories, and locks); and walking gear (limited to reflective accessories and walking or running shoes).





Estimating Your Maryland Commuter Tax Credit Savings

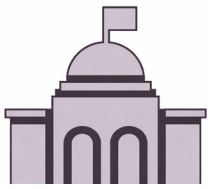
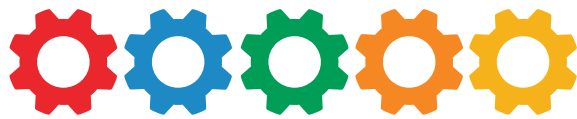
The business entity may claim a tax credit in an amount equal to 50 percent of the cost of providing commuter benefits to the business entity's employees and may not exceed \$100 per individual employee per month. If the credit is more than the state tax liability, the unused credit may not be carried forward to any other tax year. A tax-exempt organization may estimate the amount of the tax credit for qualifying employees for the tax year. The total amount of the estimated credit should be divided evenly over the number of periods for filing withholding returns (Form MW506). For example, if quarterly returns are required, then the total estimated credit should be divided by four. Each payment to the Comptroller would be reduced by the prorate amount of the credit. For more information regarding federal tax benefits see Section Federal Transportation Fringe Benefits.

Documentation Required

For taxable years beginning after December 31, 2012, the income tax credit is available only on an electronically filed income tax return for the tax year in which the credit is being claimed. State and Local Taxes Withheld Maryland State Form 508CR must be submitted with Form MW508, the Maryland Annual Employer Withholding Reconciliation Report for 501 (c) (3) and (4) organization to claim this credit against Maryland income tax withheld. All other Maryland businesses should file the Maryland State Form 500-CRW, Maryland Commuter Tax Credit Registration Form. The registration form must be completed each time a business applies for the Maryland Commuter Tax Credit. The form is available at onestop.md.gov and can be completed electronically. Employers must re-register annually for this tax credit.

Insurance Premiums Tax

Documentation of the credit shall be maintained by the taxpayer in their files and be made available to the Insurance Commissioner upon request, in accordance with COMAR 31.06.04.03. The documentation should include documents from the agency granting the credit and a list of the names and telephone numbers for the taxpayer's staff who are directly involved in granting the credits. All information shall be retained for a minimum of three years from the date of the filing of the final tax return on which the credit is taken.



Federal Transportation Fringe Benefit

Save on Federal Payroll Taxes!

Employers are able to offer employees federal transportation fringe benefits which are regulated under Section 132(f) of the IRS tax code. As of January 1, 2026, federal law allows employers to offer employees up to \$340 per month for transit and vanpool commuting, and \$340 per month for qualified parking (defined as parking provided to an employee by an employer on or near the business premises, or at a location from which the employee commutes such as a park-and-ride lot) up to \$680 per month. These benefits can be provided as an employer-provided subsidy, employee pre-tax deduction, or combination of both. These benefits are explained in greater detail in IRS Section 132(f) and at <https://www.irs.gov/pub/irs-pdf/p15b.pdf>.



Employer Subsidy

With the employer subsidy option, employers support their employees' commutes by providing a monthly subsidy for the use of transit, vanpooling, and qualified parking of up to \$340 per month. As a result, the employee commutes for a greatly reduced cost, or in many cases at no cost.



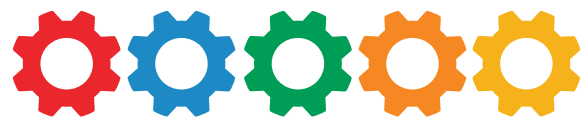
Employee Pre-Tax

Under the employee pre-tax option, an employee purchases qualifying transit or vanpool fare, or pays for qualifying parking, using a pre-tax salary deduction up to \$340 per employee per month. The employee's federal, state, and Federal Insurance Contributions Act (FICA) taxes are reduced and the employer's payroll taxes are reduced as a result of the reduced taxable wages.



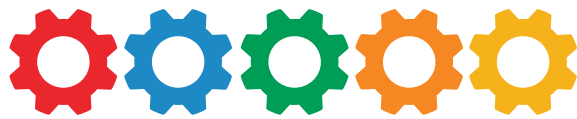
Combination Employer Subsidy/ Employee Pre-Tax Option

In the combination employer subsidy/employee pre-tax option, the employer pays for a portion of an employee's transit, vanpool, or qualified parking costs, while the employee pays for the remaining costs using pre-tax salary deduction. The employer and employees receive benefits provided both in the employer subsidy and employee pre-tax options.



Maryland Commuter Tax Credit vs. Federal Transportation Fringe Benefit

Benefit	Can be provided as Pre-Tax, Subsidy, or Both?	Qualifies for Federal Transportation Fringe Benefit?	Qualifies for Maryland Commuter Tax Credit?
Transit	Both	Yes	Yes, but only on the amount that is subsidized by the employer.
Commuter-Related Parking	Both	Yes	Yes, but only for parking costs related to carpooling and are subsidized by the employer.
Cash-in-Lieu of Parking	Subsidy	No	Yes, but only on the amount that is subsidized by the employer.
Telework	Subsidy	No	Yes, but only on the amount that is subsidized by the employer.
Vanpool	Both	Yes	Yes, but only on the amount that is subsidized by the employer.
Carpool	Subsidy	No	Yes, but only on the amount that is subsidized by the employer.
Guaranteed Ride Home Program	Subsidy	No	Yes, but only on the amount that is subsidized by the employer.
Active Transportation Program	Subsidy	No	Yes, but only on the amount that is subsidized by the employer.
Multimodal Commuter Last Mile Connection	Subsidy	No	Yes, but only on the amount that is subsidized by the employer.



FareShare for Employers

Save up to \$3,000!

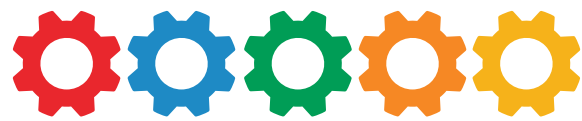
Attract, retain, and ensure reliable transportation for employees. This incentive provides employers in the Greater Baltimore area up to \$3,000 (\$1,000 per month over three continuous months) to offset the cost of purchasing transit fares for their employees. The incentive is delivered as a credit on the employer's CharmPass account.

As a perk of the FareShare incentive, your organization will be registered as an MDOT Commuter Choice Maryland Employer Partner Program. The Employer Partner Program offers FREE resources and tools to help your organization offer other commuter benefits to your employees, as well as gain recognition as a company that leads by example.

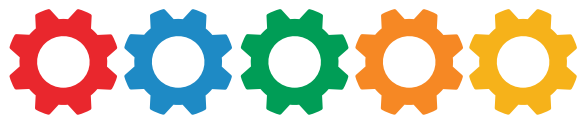
How to Participate:

- 1** Confirm your eligibility. Employers must have locations or employment centers in the Greater Baltimore area accessible to MTA stations through Local transit services, Commuter Bus and MARC.
- 2** Express interest in joining the FareShare Program and email us at mtacharmpass@mta.maryland.gov - we will set up a meeting to discuss options.
- 3** Fill out a quick questionnaire to set up an agreement with us. Note that we aim to have employers enroll in the MTA FareShare program by the 15th of the month prior to their starting month. Employers must submit their next month's purchase by the 25th of the month.
- 4** MTA will verify the employer's account, apply the incentive as a credit, and load the selected fare products directly to the participant's digital CharmPass app account.
- 5** Employees must access the CharmPass app and set up an account to use their employer-provided pass. New riders will have access to the CharmPass incentive during select periods! Share feedback by taking part in periodic brief surveys about your transit experience. Employee input will help us better understand rider needs, improve services, and enhance future transit options across the region.

Additional rules and restrictions apply. Talk to MTA to learn more.



Commuter Programs & Incentives for Your Employees

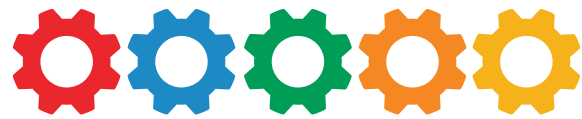


Ride Together Rewards

Ride Together Rewards is a transit, vanpool, and carpool incentive program from Commuter Choice Maryland that offers monetary subsidies to Maryland commuters who regularly share the ride to work or are new transit riders. The program applies to those in the Baltimore region, where commuters have been affected by increased congestion due to the Francis Scott Key Bridge collapse. These incentives help reduce traffic congestion, improve air quality, and lower commuting costs, making it a win for both commuters and the environment.

Learn the details about each incentive on the next few pages.



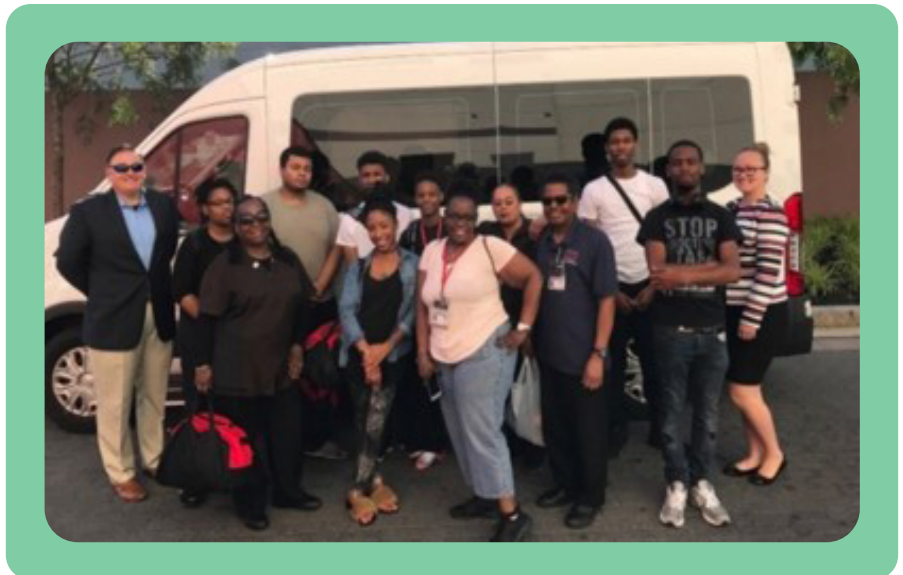


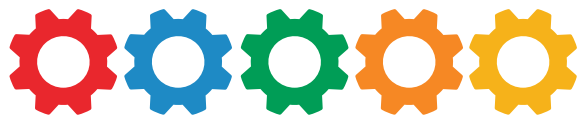
Baltimore Vanpool Incentive

Vanpool groups can save \$500 per month on their monthly lease!

Vanpools in the Baltimore region now qualify for a \$500 monthly incentive through Ride Together Rewards: Baltimore Vanpool Incentive Program. Vanpools must consist of 4–15 employees commuting together in a leased vehicle, such as a van or SUV, and must maintain at least 50 percent occupancy while traveling to eligible destinations, including Baltimore City, Anne Arundel, Baltimore, Carroll, Harford, Howard, or Queen Anne’s counties.

To participate, commuters must enroll through an authorized vanpool vendor at baltimorecommutes.org/vanpool, complete monthly reporting and surveys, and will receive \$500 off the monthly lease, with the remaining cost shared among vanpool members. This program is an affordable and convenient option for longer commutes with a group.





Baltimore Carpool Incentive

Commuters can save up to \$320 over three months!

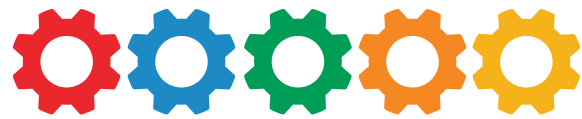
Commuters can earn up to \$320 over three months by participating in the Baltimore Carpool Incentive Program. To qualify, at least two employees must regularly carpool in a personal vehicle to workplaces located in Baltimore City, Anne Arundel, Baltimore, Carroll, Harford, Howard, or Queen Anne's counties. Participants simply register at baltimorecommutes.org/carpool, log their carpool trips, and complete brief surveys.

Commute Together and Save Big!



Scan to Learn More





Baltimore Transit Incentive

Commuters can get free transit passes!

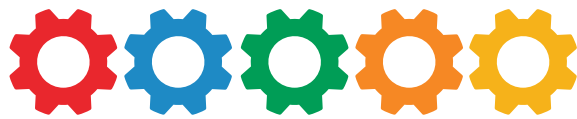
The Transit Incentive Program is making it easier to ride the bus and train in the Greater Baltimore area. With the CharmPass for Commuters incentive, during select promotional periods, new transit users can download the CharmPass mobile app and receive free transit passes. Learn more at baltimorecommutes.org.

New to Transit?
Your Ride's on Us!



Scan to
Learn
More





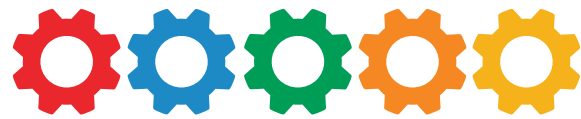
CommuterCash

Commuters can earn \$600 per year!

CommuterCash is a smartphone-based incentive program for commuters who work in Maryland and the greater DC region and can be used in combination with all of the other incentives and programs. By tracking commute trips through the app, participants can earn points and redeem them for rewards like PayPal, Venmo, SmarTrip credit, and Capital Bikeshare memberships.

The app also includes a Trip Planner that helps users explore their commuting options, including access to the Commuter Connections ridematching database. Participants can earn up to \$600 in incentives per calendar year simply by choosing sustainable modes of transportation such as carpooling, biking, walking, or transit. The app is free to download via the App store or Google Play, and commuters can get started by visiting commutercash.org for more information.





Ridesharing Database

Find a carpool or vanpool to join!

Ridesharing allows commuters to share the ride to work with others who have similar starting points, destinations, and work schedules. This includes both carpooling (typically two or more people sharing a personal vehicle) and vanpooling (generally larger groups commuting in an owner-operated van or owned by a third party or employer).

Finding a carpool or vanpool to join is often the first step in sharing the ride with others. Your employees can easily find ridesharing matches using Commuter Connection's ridematching database. Once registered, users can access the ridematching system to find potential carpool or vanpool partners. Learn more at baltimorecommutes.org.

RIDESHARING - RIDEMATCH RESULTS

Map Driving Directions Match Letter Search Criteria

LIMIT RESULTS TO YOUR EMPLOYER ONLY

Email Matches Print Matches

Map Satellite

TOGGLE TRAFFIC TOGGLE BIKESHARE TRY ROUTE MATCHING

Map Driving Directions Match Letter Search Criteria

LIMIT RESULTS TO YOUR EMPLOYER ONLY

Email Matches Print Matches

EMAIL MATCHES

To: ridematching@mwccog.org

Reply-To:

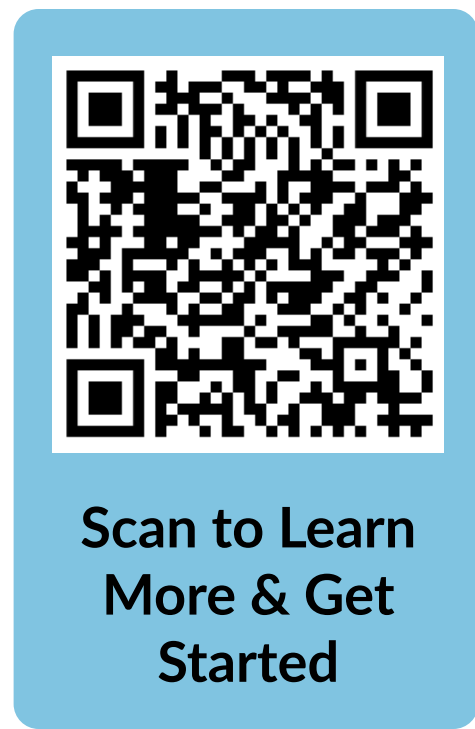
CC:

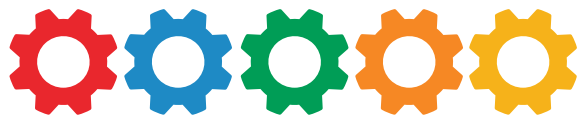
BCC: 900175;772632;775198;785921;786301;777889;786243;

NOTE: If you are currently not sharing your contact information (phone or email) the message below should include a method for these users to reach you.

Subject: Would you like to share the ride to work?

Send





Guaranteed Ride Home (GRH)

A safety net for unexpected emergencies and overtime!

The Guaranteed Ride Home program offers commuters a free and dependable ride home in the event of an unexpected emergency, such as a personal illness, a sick child, or unexpected overtime required by an employer. Rides are available weekdays from 6:00 a.m. to 10:00 p.m.

To participate, commuters must:

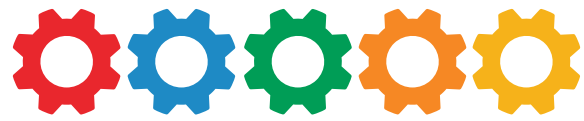
- Register for the program through Commuter Connections before use.
- Regularly use sustainable modes of transportation (such as carpooling, vanpooling, biking, walking, or taking transit) at least twice a week.
- Live or work in the greater Baltimore and Washington, DC metropolitan areas.

Learn more at baltimorecommutes.org

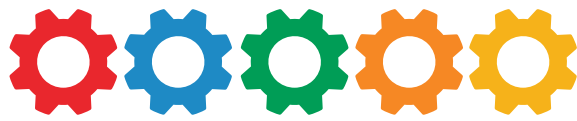


Scan to
Learn
More

**GUARANTEED
RIDE HOME** 



Implementation Resources



Implementation Resources

Navigating local transportation options and supporting your employees' commute doesn't have to be complicated. In this section, we'll walk you through the transportation options available in the region, from transit to carpooling, and outline practical steps for implementing workplace programs that make these options easier and more attractive for your team. Whether you're just getting started or looking to enhance existing efforts, this guide will help you create a more efficient, sustainable, and commuter-friendly workplace.

Find even more resources at CommuterChoiceMaryland.com.



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Transit Benefit Program



What is Transit?

Transit refers to public transportation systems. It includes buses, rail services, shuttles, ferries, and paratransit options designed to move large numbers of people efficiently, reduce congestion, and provide affordable mobility options. Maryland has an extensive transit network.

Rail:

- Light RailLink
- Metro SubwayLink
- MARC Commuter Rail
- Metrorail

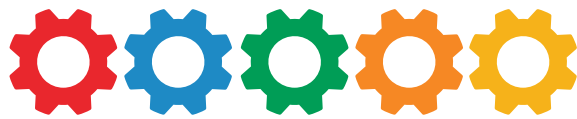
Buses:

- CityLink
- Local Link
- Commuter Bus
- Charm City Circulator
- Metrobus

Paratransit: MobilityLink

What are Transit Benefits?

Transit benefits are one of the best ways to incentivize transit use among your employees. They are financial benefits that an employer offers their employees to use transit. In this section of the toolkit, we'll cover the aspects of a transit benefit program, the financial incentives, and the logistics that your organization should consider when implementing a transit benefits program.



How to Implement Transit Benefits



Reminder: Before you get started, we encourage your organization to join the Commuter Choice Maryland Employer Partner program for free guided assistance at any point in the program development. Sign up now by contacting our Commuter Choice Maryland Team at commuterchoice@mdot.maryland.gov.



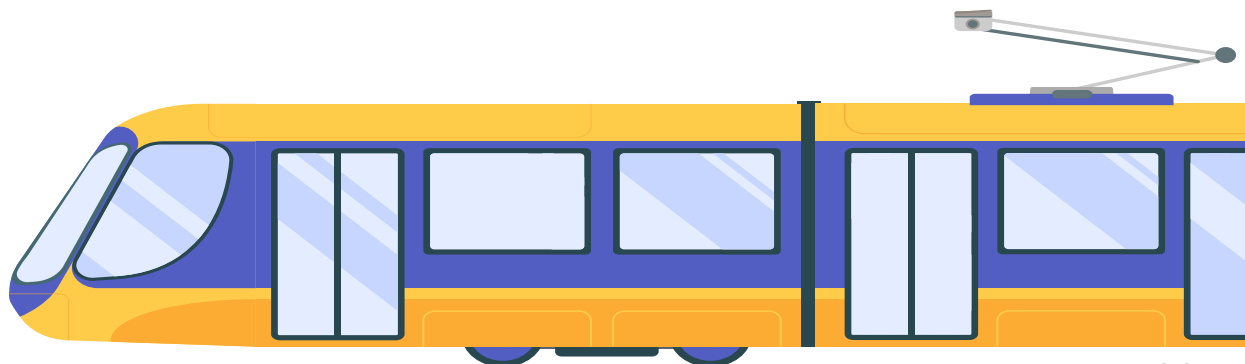
Step 1: Assess Employee Interest and Needs

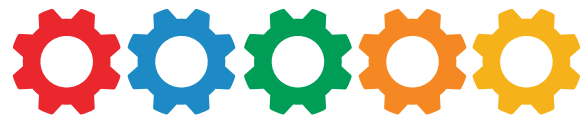
Survey your team as a first step to gauge your employees' interest in these options; this also gives them an opportunity to describe their needs to overcome any barriers to participating. Your TDM specialist or Commuter Choice Maryland can provide a sample employee commute survey that is customizable, help you implement it, and assist with analyzing the results.



Step 2: Design Your Transit Benefits Program

Decide what types of transit benefits will be offered to employees, and determine the logistics of administering them, including whether the benefits will be offered pre-tax, subsidized, or both; if the program will be administered in-house or using a third-party administrator; how employees will enroll in the program and receive their benefits (e.g., CharmPass, FareShare for Employers, SmarTrip card, commuter debit card, etc.).





Step 3: Set a Launch Timeline

Pick a date to announce and kick-off the new commuter benefits options.



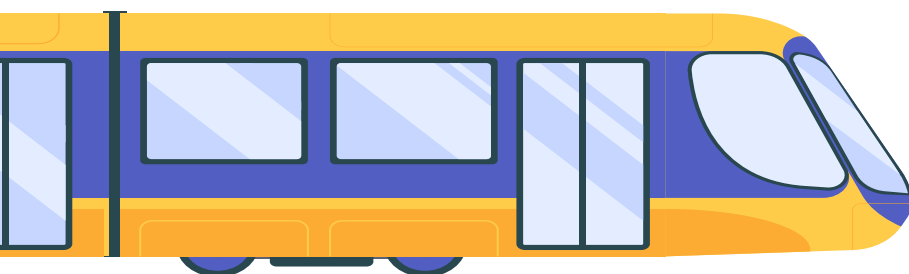
Step 4: Create and Share Communication Materials

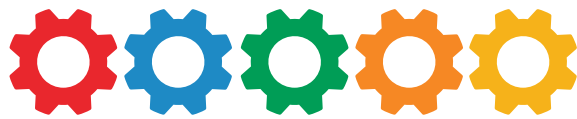
Develop materials that explain the benefits offered and how employees may apply for or use them, including digital content for webpages, intranet sites, and digital screens, and hard-copy materials to distribute to employees or display around your building. Don't forget to promote these benefits as part of the recruitment and new hire onboarding processes!



Step 5: Launch the Program

Make the program fun and engaging with a kick-off party or transit stop celebration, offer information sessions, and promote the new benefit throughout the year!





Step 6: Evaluate Program

Plan on regular surveys and evaluation of the new program.



Step 7: File for the Maryland Commuter Tax Credit and the Federal Transportation Fringe Benefit, if applicable.

Once benefits have been paid out to employees, file for the Maryland Commuter tax credit, if eligible, and be sure to take advantage of the federal transportation fringe benefits too!



Carpool/Vanpool



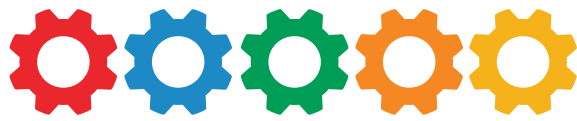
Carpools and vanpools can be a great way to commute!

Commuters typically experience:

- A more efficient commute than driving alone, especially in areas where High Occupancy Vehicle, express lanes, or toll lanes are available.
- More predictable costs that are usually cheaper than driving alone.
- Reduced costs of vehicle ownership because their personal vehicle is used less often.
- Less stress related to commuting.
- A better work/life balance.

Employers who sponsor carpool or vanpool programs may experience:

- Increased employee satisfaction, recruitment, and retention.
- Reduced absenteeism by providing or sponsoring a reliable form of commuting.
- Tax savings through the Federal Transportation Fringe Benefit, the Maryland Commuter Tax Credit, or both.
- New ways to meet corporate social responsibility goals by contributing directly to reducing carbon emissions associated with company operations.

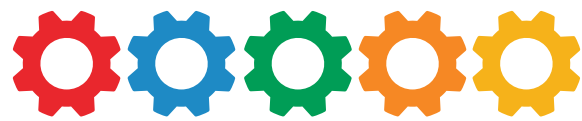


What is Carpooling and Vanpooling?

Sharing the drive to work is a convenient and easy way to commute. This section of the toolkit offers guidance on two approaches: carpooling and vanpooling. There are similarities and differences to each option.



	Carpool	Vanpool
How Many People Typically Drive Together?	2-4	4-15 (vehicle must seat at least 6, not including driver; employees must occupy at least 50 percent of seats)
What Vehicle is Used?	Personally owned, no requirements on type of vehicle.	Leased vehicle (or owned if employer-sponsored) with capacity for at least 7; typical vanpool vehicles are minivans and SUVs, but can be larger in size.
How are Costs Split?	Members of the group decide how to split costs between themselves.	Each participant has a lease agreement which they pay monthly through their account to cover operation, maintenance, and insurance.
Who Drives?	That's up to the group to decide!	Must have at least 1 driver and 1 backup designated by the group, but driving responsibilities may be decided between members of the group.
Where Does Everyone Meet?	The group decides. There are many free park-and-ride lots that could be used as meeting points.	The group decides. There are many free park-and-ride lots that could be used as meeting points. The driver can decide to keep the vehicle at their residence or leave it in a common parking area.
Eligible for Pre-Tax Benefits?	No. Carpool subsidies may only be offered on a post-tax basis at this time.	Yes, up to the federal monthly limits (\$340 in 2026), paid for as a pre-tax employee-paid deduction; a pre-tax employer-provided subsidy; or a combination of both.
Eligible for the Maryland Commuter Tax Credit?	Yes, employers may subsidize the cost of gas, parking, tolls, or other appropriate costs, and claim back 50 percent, up to \$100 per employee per month.	Yes, employers may subsidize vanpool costs and claim back 50 percent, up to \$100 per employee per month.
Additional Incentives for Participants?	Yes: CommuterCash, Ride Together Rewards, Guaranteed Ride Home, and local incentive programs.	Yes: CommuterCash, Ride Together Rewards, Guaranteed Ride Home, and local incentive programs.



How to Implement Vanpool



Reminder: Before you get started, we encourage your organization to join the Commuter Choice Maryland Employer Partner program for free guided assistance at any point in the program development. Sign up now by contacting our Commuter Choice Maryland Team at commuterchoice@mdot.maryland.gov.



Step 1: Designate a program coordinator

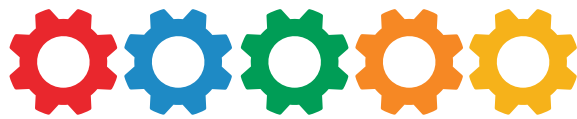
Designate an employee to coordinate your vanpool program. Some employers typically designate an employee in their HR department. They will be responsible for working with employees and the vanpool provider (if applicable) to maximize the program's effectiveness.



Step 2: Decide on your organization's investment in the program

Decide on the setup of your organization's vanpool program, taking notes of the types of subsidies including:

- Will the organization offer a subsidy or pre-tax benefit to employees for vanpooling costs? If so, how much?
 - Vanpooling benefits may be offered as tax-free subsidies or pre-tax employee deductions (or both) up to the federal transportation fringe benefit limit (\$340/month for 2026). Subsidies may also be claimed back, up to 50 percent or \$100 per month, using the Maryland Commuter Tax Credit.
 - If employees need to pay to park at work or as part of their commute, employers may also offer a pre-tax subsidy or employee pre-tax deduction benefit towards those parking costs up to the federal transportation fringe benefit amount (\$340/month for 2026).
 - For vanpools heading to the Baltimore region (City of Baltimore, or Anne Arundel, Baltimore, Carroll, Harford, Howard, and Queen Anne's counties), vanpool groups can qualify for a \$500 monthly incentive. To learn more and register, check out [Baltimore Commutes Vanpool Incentive Program](#).
- In the case of vanpooling, does the organization provide the vanpool vehicle, or does it administer a monthly benefit for employees who participate in a vanpool lease independently?
- Will preferential parking or other perks be provided to employees that vanpool?
- Will the organization help with ride matching? Distributing materials as part of new employee onboarding and frequent reminders to existing employees throughout the year can help the program grow and be successful.



Step 3: Choose a vanpool provider if applicable

If the employer plans on working directly with a third-party vanpool leasing company or encouraging employees to work with the third-party vendor, it is a good idea to invite one or more vanpool providers to attend an on-site meeting with employees and managers to discuss the elements of the program and bring a demonstration vehicle.



Step 4: Determine method of benefits administration and pick a launch date to promote your vanpool program

Decide how the organization will administer the vanpool benefit, whether in-house, using a third-party benefits administrator, or both. Once these details are determined, advertise the programs in a variety of ways: send emails, hold a commuter fair or launch event, post digitally on internal video screens and company intranet, post physical notices, and be sure to include as part of your organization's job postings, new employee onboarding materials, and annual benefits fair information.



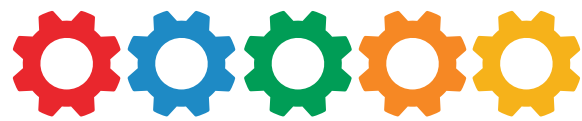
Step 5: Evaluate and refine the programs as necessary

Plan on surveying your employees six months and every 12 months after implementing the new benefits and provide a mechanism for them to offer feedback in between. This will help your organization understand what is working well for the vanpool program, and what adjustments could be made to improve awareness and use of the programs.



Step 6: File for the Maryland Commuter Tax Credit

Once benefits have been paid out to employees, file for the Maryland Commuter tax credit, if eligible.



How to Implement Carpool



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Step 1: Designate a program coordinator

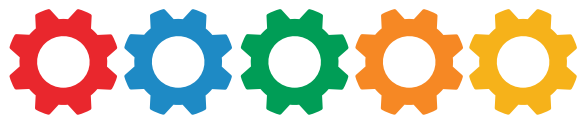
Designate an employee to coordinate your carpool program some employers typically designate an employee in their HR department. They will be responsible for working with employees and the carpool provider (if applicable) to maximize the program's effectiveness.



Step 2: Decide on your organization's Carpool program setup

Decide on the setup of your organization's vanpool program taking notes of the types of subsidies including:

- Will the organization offer a subsidy or pre-tax benefit to employees for carpooling costs? If so, how much?
 - Carpooling subsidies may be offered as a post-tax benefit only for E-ZPass and/or tolls, parking fees, or other fees as appropriate (not including purchasing or maintaining a vehicle). Employers may be eligible to claim back 50 percent of the subsidies provided, up to \$100 per employee per month, using the Maryland Commuter Tax Credit.
 - If employees need to pay to park at work or as part of their commute, employers may also offer a pre-tax subsidy or employee pre-tax deduction benefit towards those parking costs up to the federal transportation fringe benefit amount (\$340/month for 2026).
 - For carpools heading to the Baltimore region (City of Baltimore, or Anne Arundel, Baltimore, Carroll, Harford, Howard, and Queen Anne's counties), each carpool member can now qualify for a \$5 daily incentive through the Baltimore Commutes Carpool Program! To learn more check out the [Baltimore Commutes Carpool Program](#).
- Will preferential parking or other perks be provided to employees to carpool?
- Will the organization help with ride matching? Distributing materials as part of new employee onboarding and frequent reminders to existing employees throughout the year can help the program grow and be successful.



Step 3: Determine method of benefits administration and pick a launch date to promote your carpool program

Decide how the organization will administer the vanpool benefit, whether in-house, using a third-party benefits administrator, or both. Once these details are determined, advertise the programs in a variety of ways: send emails, hold a commuter fair or launch event, post digitally on internal video screens and company intranet, post physical notices, and be sure to include as part of your organization's job postings, new employee onboarding materials, an annual benefits fair information.



Step 4: Evaluate and refine the programs as necessary

Plan on surveying your employees six months and every 12 months after implementing the new benefits and provide a mechanism for them to offer feedback in between. This will help your organization understand what is working well for the carpool program, and what adjustments could be made to improve awareness and use of the programs.



Step 6: File for the Maryland Commuter Tax Credit

Once benefits have been paid out to employees, file for the Maryland Commuter tax credit, if eligible.

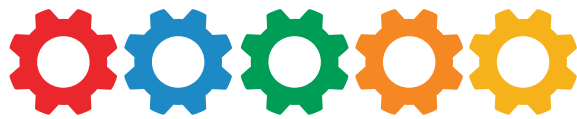
Active Commuting



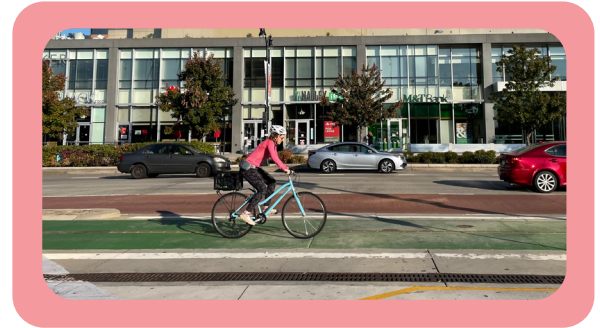
What is Active Commuting?

Incorporating physical activity into the work commute is referred to as “active commuting” and typically involves walking, running, bicycling, and using public transportation. Anything that gets you using your own muscle power as part of your trip to work counts! Encouraging and incentivizing active commuting options in your workplace can offer many rewards.





How to Implement Active Commuting



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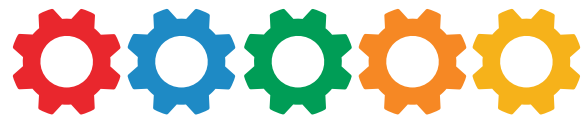
Step 1: Assess Needs and Interest

Surveying your team is a great first step to gauge interest in these options and gives them an opportunity to describe their needs to overcome any barriers to participating. Common barriers may be: secure bike parking at work building, the need for a motor pool to go to on-site meetings once at work, transit schedules which require slightly shifted hours, or knowledge of services like Guaranteed Ride Home which can help active commuters when they have unexpected schedule changes.



Step 2: Design the Program

Decide the active commuting benefits will be offered to employees. Determine the logistics of administering the subsidies, including whether the program will be administered in-house or using a third-party administrator, how employees will apply for and receive the subsidy, and the supporting documentation needed. Consider active transportation benefits to include: for example, bikeshare memberships or equipment to use for active commuting, like waterproof backpacks, which will be accepted for subsidies with supporting documentation. For some active transportation modes, health incentives may also subsidize costs.



Step 3: Prepare for Launch

Pick a date to announce and kick-off the new commuter benefits options. Develop materials that explain the benefits offered and how employees may apply for or use them, including digital content for webpages, intranet sites, digital screens, and hard copy materials to distribute to employees or display around your building. Remember to promote these benefits during employee recruitment and onboarding.



Step 4: Launch the Program

Make the program fun and engaging with a kick-off group bike ride or walk, offer information sessions, and promote the new benefit throughout the year. Employers can take advantage of regional information sessions and encouragement events are held seasonally for active transportation: May is Bike Month and October is Walktober.



Step 5: Monitor and Evaluate

Plan on regular surveys and evaluation of the new program.



Step 6: File for the Maryland Commuter Tax Credit

Once benefits have been paid out to employees, file for the Maryland Commuter tax credit, if eligible.

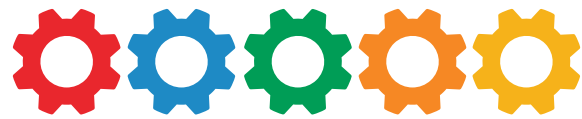
Telework/Flexwork



What is Telework and Flexwork?

With teleworking, employees can take a break from the hassles of a daily commute by working from home – either regularly or occasionally – or at other remote locations. Alternatively, commuters can structure a more flexible work environment that works better with their life, such as changing their work hours or which days they work. These efforts also help employers retain their best employees while improving long-term business prospects.





Reasons that businesses implement these policies include, but are not limited to:

- Increase productivity and job satisfaction among employees.
- Improve the organization's ability to recruit and retain well-qualified employees.



- Reduce costs associated with physical office space, including overhead costs, real estate leases, energy, and parking expenses.
- Assist workers with mobility challenges and those returning to work after a job injury.

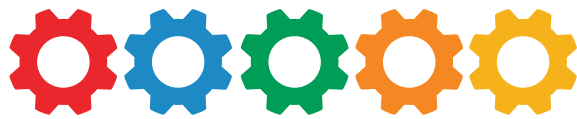
- Enhance work-life balance for your workforce.
- Allow employees to remain productive if the physical office is affected by an emergency or disaster.



- Reduce absenteeism in the form of sick days, snow days, family leave, and personal appointments.
- Help manage demand for parking.

- Achieve company sustainability goals and increasing environmental quality through commute trip reduction goals.
- Take advantage of tax savings on eligible telework costs with the Maryland Commuter Tax Credit.





How to Implement Telework/Flexwork



Reminder: Before you get started, we encourage your organization to join the Commuter Choice Maryland Employer Partner program for free guided assistance at any point in the program development. Sign up now by contacting our Commuter Choice Maryland Team at commuterchoice@mdot.maryland.gov.



Step 1: Form a Planning Team

Create a cross-functional team that includes representatives from Human Resources, Information Technology, department managers, or other organizational leaders. This team will lead the drafting, review, and rollout of the telework policy.



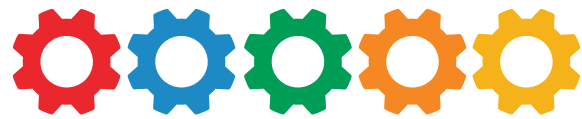
Step 2: Define the Purpose

Clearly state why your organization offers telework, such as improving work-life balance, maintaining productivity, supporting recruitment and retention, or ensuring business continuity.



Step 3: Clarify the Definition and Scope of Telework

Specify what telework means for your organization, including whether employees may telework full-time, part-time, or occasionally. Define how this policy interacts with other organizational policies, such as attendance and leave.



Step 4: Establish Eligibility Criteria

Determine which employees or job types qualify for telework. Consider factors such as job duties, performance history, and the need for in-person customer or team interaction depending on your organization's setup.



Step 5: Create an Application and Approval Process

Outline how employees can request telework and how approvals will be granted. Keep the process straightforward while ensuring it protects organizational interests and aligns with management oversight.



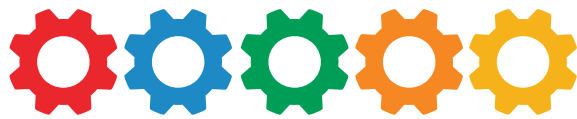
Step 6: Define Manager and Employee Responsibilities

Clarify expectations for both teleworking employees and their supervisors. Managers should ensure fair treatment, set measurable goals, and maintain regular communication. Employees should meet performance standards and follow company procedures.



Step 7: Provide Training and Resources

- Offer training for teleworking employees on technology, communication tools, safety, and cybersecurity.
- Train managers on supervising remote teams, evaluating performance, and maintaining engagement.



Step 8: Set Work Hours, Communication, and Availability Standards

Establish when teleworkers are expected to be available, how they will communicate with teams and clients, and which tools they should use. Include guidelines for meetings, responsiveness, and accessibility.



Step 9: Address Equipment, Security, and Workspace Requirements

Identify the equipment and software employees need, clarify who provides and maintains them, and include policies on data protection, confidentiality, and home workspace safety.



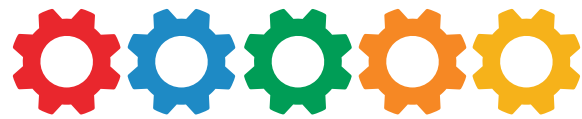
Step 10: Outline Performance Evaluation and Accountability

Ensure teleworking employees are held to the same standards as on-site staff. Define how performance will be monitored and reviewed.



Step 11: Plan for Emergencies

Explain how teleworkers should respond during emergencies either at their telework location or main office such as power outages, road closures, illnesses, or injury.



Step 12: Communicate, Review, and Update the Policy

Distribute the final policy organization-wide, answer employee questions, and provide ongoing support. Review the policy regularly to ensure it remains effective, relevant, and compliant with organizational goals and legal requirements.

Pro Tip: Use our sample telework agreement, which can be found on the next few pages, to kickstart your telework/flexwork program.





Sample Telework Agreement

This TELEWORK AGREEMENT effective _____ is between

(referred to as “Employee”) and INSERT COMPANY NAME (referred to as “Employer”).

Term of Agreement

This agreement shall become effective as of the date written above, and shall remain in full force and effect, if employee teleworks, unless the agreement is terminated by the employer.

Employee’s Alternate Work Site

Address: _____

Alternate Phone Number(s): _____

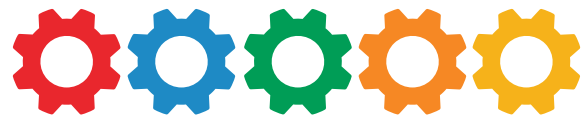
Fax Number (if applicable): _____

Work Schedule:

Week Day	Office	Alt Worksite	Start	Finish
Mon	_____	_____	_____	_____
Tue	_____	_____	_____	_____
Wed	_____	_____	_____	_____
Thu	_____	_____	_____	_____
Fri	_____	_____	_____	_____

___Fixed schedule ___Flexible (submit schedule, in advance, each week)

The daily work schedule for the days when working at home is subject to negotiation with and approval by the Employee’s manager. The manager may require that the Employee work certain “core hours” and be accessible by telephone during those hours.



Sample Telework Agreement, continued

Work Hours, Overtime, Vacation

Work hours are not expected to change during the program. In the event that overtime is anticipated, this must be discussed and approved in advance with the manager, just as any overtime scheduling would normally have to be approved.

Equipment

Employee agrees that the use of equipment, software, data supplies and other accessories are limited to authorized persons and for purposes related to the organization, including self-development, training and tasks.

At its sole discretion, (INSERT COMPANY NAME) may choose to grant the Employee use of laptops and similar equipment, but as a normal course of action, the Employee is expected to have personal equipment that makes Telecommuting possible.

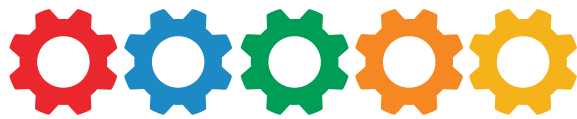
The Employee may use personal equipment for teleworking purposes. In such cases, the Employee will be responsible for the maintenance and insurance required for the equipment.

(INSERT COMPANY NAME) does not assume liability for loss, damage or wear of Employee-owned equipment.

In event of equipment failure or malfunction, the Employee agrees to notify supervisor immediately. The Employee understands that any malfunction that is not repaired in a reasonable amount of time will temporarily suspend the telecommuting privilege.

Termination of Agreement

Employee's participation as a teleworker is entirely voluntary. Teleworking is available only to eligible employees, at Employer's sole discretion. Teleworking is not an employee benefit intended to be available to the entire organization. As such, no employee is entitled to, or guaranteed the opportunity to, telework. Either party may terminate Employee's participation in the program, with or without cause, upon reasonable notice, in writing, to the other party. Employer will not be held responsible for costs, damages or losses resulting from cessation of participation in the teleworking program. This Agreement is not a contract of employment and may not be construed as such.



Sample Telework Agreement, continued

Employee Acknowledgment

I understand teleworking is voluntary and that my supervisor or I may end this telework agreement at any time. I also understand that this agreement is not a contract for employment.

Furthermore, by signing this telework agreement I acknowledge I have read and will abide by the (INSERT COMPANY NAME) Telework Policy, including the Telework Guidelines, Home Office Safety Guidelines, and the Home Office Self-Certification Safety Checklist.

Employee's Signature: _____

Date: _____

Supervisor's Review

_____ I have reviewed the Employee's Telework Agreement and Home Office Self-Certification Safety Checklist and approve this request.

_____ I have reviewed the Employee's Telework Agreement and Home Office Self-Certification Safety Checklist and I am unable to approve this request at this time for the following reason(s):

Supervisor's Signature: _____

Date: _____

Please Return a Copy of this Form to the Human Resources Department.



Get In Touch

Contact us!

Email: commuterchoice@mdot.maryland.gov

Phone: 410-865-1100



@CommuterChoiceMD
CommuterChoiceMaryland.com