

**MISSION STATEMENT**

The Maryland Department of Transportation is a customer-driven leader that delivers safe, sustainable, intelligent, exceptional, and inclusive transportation solutions in order to connect our customers to life's opportunities.

2024 Edition



# COMMUTER CHOICE MARYLAND

## Active Commuting Toolkit

*Commuter Benefits for Walking, Running, Bicycling, and Scooting*



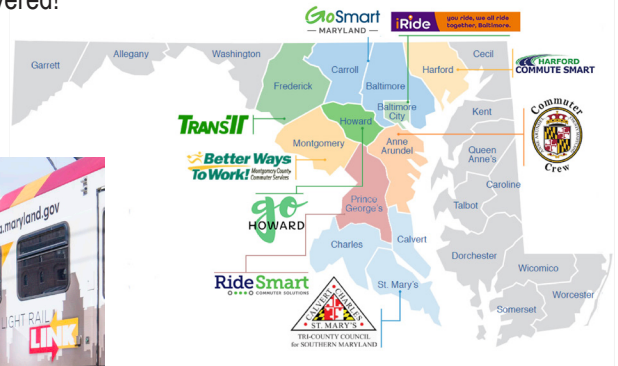
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# 1 ABOUT COMMUTER CHOICE MARYLAND

Commuter Choice Maryland is a free program of the Maryland Department of Transportation (MDOT). We work with employers across the state to build, expand, and promote commuter programs and we deliver transportation solutions and services to employees and residents that can save money, reduce congestion, conserve energy, protect the environment, and facilitate economic opportunity for all Marylanders. We also work in collaboration with 12 local commuter programs, so no matter where you work or manage an organization in Maryland, we have you covered!



## How can we help you?

We aim to help take the stress out of the daily commute by promoting alternative options to driving alone such as the use of public transportation, vanpooling, walking, biking, teleworking, Maryland Commuter Tax Credit, and alternative work schedules, to enhance the quality of life for all Marylanders. The Commuter Choice Maryland team, in conjunction with local commute program specialists, provide free support to help commuters find their best way to work, and 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 Benefit and Maryland Commuter Tax Credit.

Visit [CommuterChoiceMaryland.com](https://www.commuterchoicemaryland.com) for more information.

## Contact Commuter Choice Maryland

### Commuter Choice Maryland

Website: [CommuterChoiceMaryland.com](https://www.commuterchoicemaryland.com)

Phone: 410-865-1100

Hours: Monday–Friday from 8:30 AM – 5:00 PM

Email: [CommuterChoice@mdot.maryland.gov](mailto:CommuterChoice@mdot.maryland.gov)

Facebook: [facebook.com/CommuterChoiceMaryland](https://www.facebook.com/CommuterChoiceMaryland)

LinkedIn: [linkedin.com/in/commuterchoicemd3](https://www.linkedin.com/in/commuterchoicemd3)

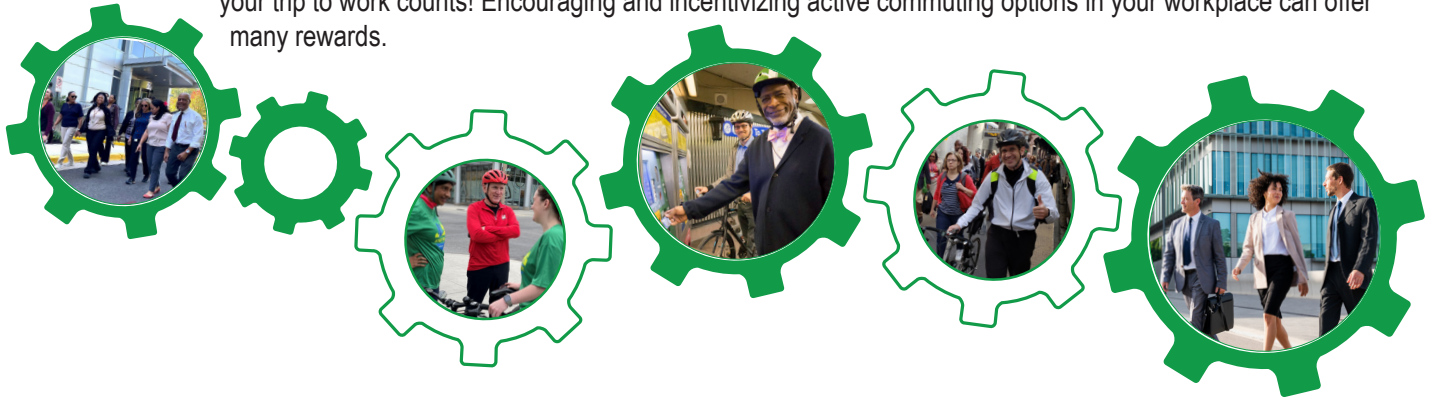
Instagram: [instagram.com/commuterchoicemd](https://www.instagram.com/commuterchoicemd)





## 2 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.



## 3 WHY OFFER ACTIVE COMMUTING BENEFITS?

### Support healthy choices and wellbeing.

- Walking or biking to work gives employees an opportunity to fit some exercise into their day and can boost mood and productivity. These options can help improve one's overall health in both mind and body.
- If it's not possible for employees to bike or walk the whole way, they may still get the benefit of combining these options with another one like transit. Many transit stations offer bike parking and most transit operators allow riders to bring their bikes on buses and trains. Employees may also have “first/last mile” solutions, like bikeshare or scooter share options between their home and a transit station or bus stop, or between a park-and-ride lot and work.

### Meet organization sustainability goals.

- Implementing benefits that encourage environmentally sustainable commute options may help contribute to your organization's climate action plan or other sustainability goals and could earn points towards building and organizational certifications.



### Did you know?

MDOT produced an interactive Bicycle Level of Traffic Stress map to help find bike routes anywhere in Maryland!

<https://bit.ly/3TlclpQ>

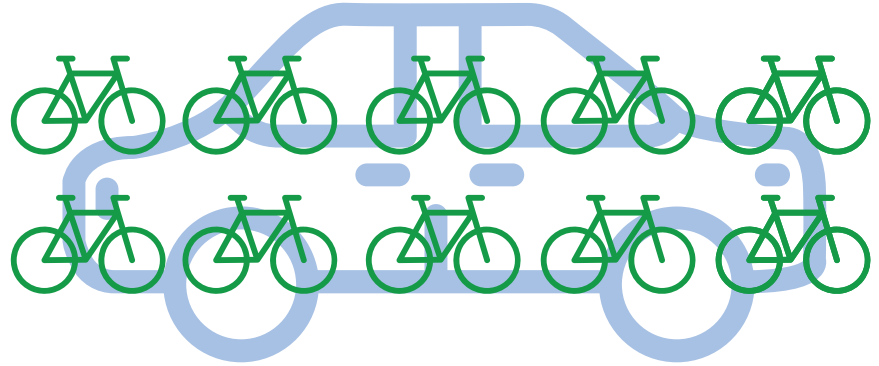


Maryland  
Green  
Registry





- Using bikes, scooters, running, or walking to work usually costs significantly less than driving, and offering financial incentives for employees to be active commuters can help them try these options if they hadn't before and help them sustain the routine.
- How much does parking cost your organization? Reducing the need for physical parking spaces could benefit your organization financially by allowing it to free up demand for clients and lead to additional cost savings if your organization pays for on-site or near-site parking.
- Employers who offer qualifying subsidies for active commuting may be eligible to claim 50% back (up to \$1,200 per employee per year) with the Maryland Commuter Tax Credit.



### Earn recognition as a leader in providing commuter benefits.

Become a **Commuter Choice Maryland Employer Partner** and your organization will be recognized for its leadership in providing commuter benefits to our statewide audience through our website, social media, webinars, and newsletters.

It's easy and free to enroll: [www.mdot.maryland.gov/employerparker](http://www.mdot.maryland.gov/employerparker).



## 4 BUILD AN ACTIVE COMMUTING PROGRAM

### What active commuting benefits qualify for the Maryland Commuter Tax Credit?

Employers who subsidize employees' commuting costs for walking, running, biking, and using scooters may be eligible to claim the Commuter Tax Credit. Eligible costs include:

- Shoes and reflective gear for walking and running commuters
- Bicycle gear and accessories (helmets, hydration packs, bottles with cages, spare tubes, patch kits, tire pumps, tire levers, bicycle multitools, bike shoes, bike gloves, saddle bags, reflective accessories, and locks)
- Bicycle maintenance
- Bikeshare and scooter share memberships



Thermo Fisher Scientific Bikeshare

### More ways to support and encourage active commuting:

Offering subsidies to help employees offset their costs is just one way to create a workplace that encourages and supports active commuting. Here are some more ideas:

- Install bike parking – bike racks are low-cost options, but covered bike racks, bike lockers, and indoor bike parking are great ways to help bike commuting employees feel secure. There are many bike parking design options that accommodate all types of spaces and needs. If providing physical bike parking isn't an option, allow employees to bring bicycles inside – this can be the easiest and most cost-effective approach!



- Sponsor a bike share station or designate parking for dockless scooter and bike system parking.
- Install space for lockers, change rooms, and showers for employees who walk, run, or bike commute. Look to indoor areas that could be converted for these purposes or get creative with outdoor self-contained options. Or, check with a local fitness center to ask if they offer discounted or shower-only memberships for active commuters.
- Offer other on-site amenities like bike repair stands and tools; invite local bike shop mechanics to provide on-site bike tune-ups and repairs or lead workshops. Support your walking and running commuters in creative ways like inviting professionals to conduct gait analysis or therapists to offer chair massages.
- Make car share options available so active commuters can attend off-site meetings, complete work tasks, or even run errands without needing a personal vehicle.
- Initiate a bike and/or walking program to offer team building among employees and improve the organization's health.
- Provide maps that show biking and walking routes in the region and share electronic resources such as the [MDOT Bicycle Level of Traffic Stress \(LTS\) map](#) which illustrates how bikeable a roadway is for people of varying cycling abilities.
- Get involved in annual events like Bike to Work Week, Bike to Work Day, and Walktober.



UMD College Park Bike Racks



### Don't forget about Guaranteed Ride Home (GRH)!

Employees who walk, bike, use transit, or share the drive to work at least twice per week may be able to use the free GRH program to access six free rides home from work per year for personal or family illness and unscheduled overtime. Visit [www.commuterconnections.org](http://www.commuterconnections.org) to determine if your company is located in the free GRH service area. If not, consider starting your own GRH program – these costs may also be eligible for the Maryland Commuter Tax Credit.

### Active commuters can earn big rewards with incenTrip!

The free incenTrip app helps Maryland commuters identify commuting options, and logging biking or walking commutes earns more points that can be redeemed for cash and other rewards like gift cards SmarTrip credit, and Capital Bikeshare memberships. Download the app from your Apple or Google Play store and learn more at [www.mdot.maryland.gov/incenTrip](http://www.mdot.maryland.gov/incenTrip).





# 5 IMPLEMENT YOUR ACTIVE COMMUTING PROGRAM

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. Complete our brief enrollment form at: [www.mdot.maryland.gov/employerpartner](http://www.mdot.maryland.gov/employerpartner).



Surveying your team is a great first step to gauge interest by your employees in these options and gives them an opportunity to describe their needs to overcome any barriers to participating.



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.



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, and 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.



Launch the program – make it fun and engaging with a kick-off group bike ride or walk, offer information sessions, and promote the new benefit throughout the year!



Plan on regular surveys and evaluation of the new program.



Start filing for the Maryland Commuter Tax Credit if eligible: [www.mdot.maryland.gov/mdcommutertaxcredit](http://www.mdot.maryland.gov/mdcommutertaxcredit)



Register as a Commuter Choice Maryland Employer Partner to receive statewide recognition through our newsletters, webinars, social media, and website: [www.mdot.maryland.gov/employerpartner](http://www.mdot.maryland.gov/employerpartner)

Featured Employer Success Story: Yakabod



# 6 CLAIMING THE MARYLAND COMMUTER TAX CREDIT

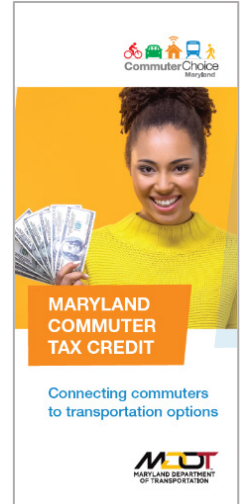
For-profit businesses, 501c3, and 501c4 employers with a physical location in Maryland may be eligible to claim back 50% of the cost of the subsidies they provide to active commuting employees for qualifying purchases through the Maryland Commuter Tax Credit. Once you start offering qualifying commuter subsidies to your employees, follow these three easy steps to claim the tax credit:

1. Visit [www.onestop.md.gov](http://www.onestop.md.gov) to set up your organization's free account.
2. Complete the Commuter Tax Credit form outlining the total amount of subsidy provided and a monthly breakdown of qualifying commute options and subsidy amounts provided to employees.\*
3. Once the form is approved, file it with the annual business tax returns. The Commuter Tax Credit may be claimed against the state personal income tax, corporate income tax, or insurance premium tax.

More information on the Maryland Commuter Tax Credit is available at:

[www.mdot.maryland.gov/mdcommutertaxcredit](http://www.mdot.maryland.gov/mdcommutertaxcredit)

\*Employers are not required to submit receipts or other backup documentation as part of the Commuter Tax Credit claim form but should keep good records of the qualifying subsidies they provide to their employees during the year and their method for calculating the amount of tax credit claimed in case an audit is performed.







# 7 RESOURCES

## FOR EMPLOYERS

**Employer Partner Program:** [www.mdot.maryland.gov/employerpartner](http://www.mdot.maryland.gov/employerpartner)

Maryland employers of any size and industry are encouraged to join this free program to:

1. receive free assistance from Commuter Choice Maryland and our 12 county/local government commute program specialists to develop, expand, evaluate, and promote your organization's employee commute program, and
2. earn the statewide recognition your organization deserves for providing and promoting commuter programs.

**Federal Transportation Fringe Benefit:** <https://www.irs.gov/pub/irs-pdf/p15b.pdf>

This guide from the Internal Revenue Service (IRS) outlines the monthly pre-tax limits for the transportation fringe benefits of: transit, vanpool, and qualified (commuter-related) parking. The pre-tax limits often increase each year. Employers may offer tax-free benefits for these options through employer-provided subsidies, employee payroll-deduction, or a combination of both, up to the monthly federal limits.

**IncenTrip:** [www.mdot.maryland.gov/incentrip](http://www.mdot.maryland.gov/incentrip)

The free incenTrip app offers an Employer Rewards module that allows employers to establish their own commuter challenges and customized rewards options specifically for employees.

**Maryland Commuter Tax Credit:** [www.mdot.maryland.gov/mdcommutertaxcredit](http://www.mdot.maryland.gov/mdcommutertaxcredit)

Businesses, including 501c3 and 501c4, may claim annual tax credits of 50% of the cost of eligible commuter subsidies provided to employees, up to \$1,200 per employee per year. Visit our website to learn more about qualifying programs and procedures to claim the tax credit.

## FOR COMMUTERS

**Guaranteed Ride Home:** <https://www.commuterconnections.org/guaranteed-ride-home/>

Employees who walk, bike, use transit, or share the drive to work at least twice per week may be able to use the free GRH program to access six free rides home from work per year for personal or family illness and unscheduled overtime.

**IncenTrip:** [www.mdot.maryland.gov/incentrip](http://www.mdot.maryland.gov/incentrip)

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## MDOT and WMATA ACTIVE TRANSPORTATION RESOURCES

**Bicycle and Pedestrian Plans and Programs:** <https://www.mdot.maryland.gov/tso/pages/Index.aspx?PageId=24>

**Walktober:** [www.mdot.maryland.gov/walktober](http://www.mdot.maryland.gov/walktober)

**Maryland State Highway Administration (SHA) Bicycle and Pedestrian Resources:**

<https://www.roads.maryland.gov/mdotsha/pages/Index.aspx?PageId=677>

**Maryland Transit Administration (MTA) Bicycle Policies:** <https://www.mta.maryland.gov/bike>

**Washington Metropolitan Area Transit Authority (WMATA) Bicycle Policies:** <https://www.wmata.com/service/bikes/>



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