



What is Commuter Choice Maryland?

Commuter Choice Maryland is the Maryland Department of Transportation's (MDOT) Travel Demand Management (TDM) Program. This program enables MDOT to address key goals, objectives, and strategies that will maximize traveler choices and deliver transportation solutions and services that can reduce congestion, conserve energy, protect the environment, and facilitate economic opportunity.

Visit the Commuter Choice Maryland website to learn more: commuterchoicemaryland.com

To learn more about Commuter Choice Maryland and the Maryland Commuter Tax Credit:

- **VISIT**
commuterchoicemaryland.com
- **CALL**
410-865-1100
Monday - Friday
from 8:00 a.m. - 4:30 p.m.
- **EMAIL**
commuterchoice@mdot.maryland.gov



MARYLAND COMMUTER TAX CREDIT



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.

Connecting commuters to transportation options



What is the Maryland Commuter Tax Credit?

A Maryland business or 501(c) 3 or 4 that provides any of the following commuter benefits for their employees: public or private transit, vanpool, carpool, guaranteed ride home, cash in lieu of parking, telework, active transportation, or multimodal last-mile connection may claim a maximum \$100 per individual employee per month tax credit in an amount equal to 50% of the cost of providing qualified commuter benefits to their employees.

Visit commuterchoicemaryland.com to review required documentation and obtain tax forms.

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 a.m. and 7 p.m.

Public or Private Mass Transit

Employers can subsidize the cost of transit for their employees on a publicly or privately owned mass transit system to or from a location in Maryland.

Vanpool

An employer-funded program that provides a vanpool for their employees meeting the following requirements: seating capacity of six individual adults with at least three employees being transported together (at least one-half of vehicle adult seating capacity).

Guaranteed Ride Home (GRH)

An employer-funded program that provides 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.



Cash in Lieu of Parking

An employer-funded program where an employer provides 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.

Telework

An employer-funded telework program where an employer provides a telework subsidy to an employee. The telework subsidy is the amount paid by an employer 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.

Carpool

An employer-funded carpool program where an employer provides a carpool subsidy to their employees meeting the following requirements: **(1)** commute shared with two or more individuals for more than 80% of the trip, **(2)** costs covered including E-ZPass and/or toll fees, parking fees, or other costs associated with carpooling as appropriate, and **(3)** 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.

Active Transportation

An employer-funded active transportation program where an employer provides an active transportation subsidy to their employees (includes bicycling on a bicycle with an electric component, operating a scooter with an electric component, and walking) 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, walking or running shoes).

Multimodal Commuter Last Mile Connection

An employer-funded multimodal commuter program that provides 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.