



THE HARRISON GROUP, INC.

# HARRISON HIGHLIGHTS

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*In order to help you be aware of some of the rules that govern HRA's, HSA's, and FSA's, we will be periodically providing information that will address some of the more frequent questions that are asked of us. Quite often there are exceptions to the general rule, so it is important to either contact us for clarification or contact your tax adviser when the circumstances differ from those contained in our summary.*



## NEW JERSEY PASSES STATEWIDE COMMUTER BENEFIT ORDINANCE

On March 1, 2019, New Jersey adopted a commuter benefit ordinance requiring every employer in the State that employs at least 20 people to provide the opportunity to utilize a pre-tax transportation benefit.



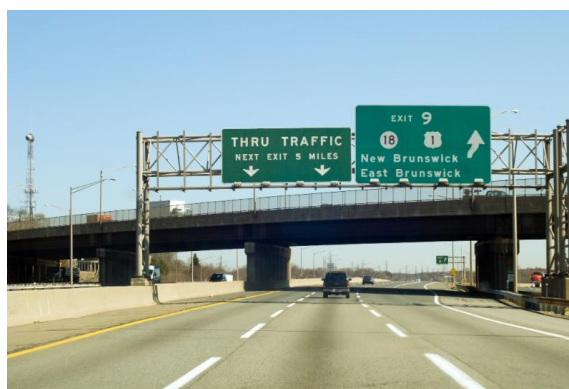
### WHAT DO WE KNOW?

Every employer in the State of New Jersey that employs at least 20 people must offer employees the opportunity to utilize a pre-tax transportation fringe benefit (otherwise known as a commuter benefit plan), as defined by Section 132(f) of the Internal Revenue Code.

An employee is identified as anyone hired or employed by the employer and who reports to the employer's work location. This mirrors the definition used in unemployment compensation law. There are certain exceptions including temporary employees and those employed by the federal government.

## WHO WILL BE ENFORCING THIS ORDINANCE?

The Commission of Labor and Workforce Development will be enforcing and administering the rules and regulations concerning this benefit. There will be penalties for non-compliance.



## WHAT SHOULD YOUR CLIENTS DO NOW?

Final rules and regulations have not yet been released. Also, the earliest enforcement date is anticipated to be March 1, 2020. Accordingly your clients with more than 20 employees, do not need to do anything at this time. However, they should be aware that they will probably need to establish a Commuter Transportation Plan at some point prior to March, 2020.

CLICK [HERE](#) TO CONTACT US FOR MORE INFORMATION.

Richard H. Miller, Jr, CPA  
3 Raymond Drive, Suite 201  
Havertown, PA 19083  
[rmiller@theharrisingrouponline.com](mailto:rmiller@theharrisingrouponline.com)  
<http://theharrisingrouponline.com>



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