

**Paper voucher (e.g. Commuter Check, Tranben, TransitChek)**

**Employer Perspective**

**Pros**

- Easy to administer: Vouchers not tied to employee names so easy to deal with employee turnover
- Low cost. Typically less than half the payroll tax saving since both fees and payroll taxes are percentage based.
- No cost if participation drops to zero for employers who are required to have a program.
- Can be started quickly (one week with expedited delivery).

**Cons**

- Cannot be used at ticket vending machines.
- Employer must set up distribution system. Easy for a smaller office but more difficult with multiple locations or large staff.
- Employees must communicate changes to employer.

**Employee Perspective**

**Pros**

- Employees have an extended period of time to use voucher and can use it for any fare media. After that period it can be exchanged through employer for a new voucher.

**Cons**

- Cannot be used directly on transit—requires redemption. Rated somewhat more difficult compared with receiving tickets directly on BART rider survey.
- Per IRS regulation, change cannot be given, since money not taxed.
- If lost or stolen, refunds cannot be given.
- Cannot be used with EZ Rider; cumbersome with TransLink since vouchers still need to be taken to redemption location.

**Tip**

*Vouchers are available in almost any denomination. Employers are advised to purchase vouchers in denominations that match the transit tickets/passes that their employees buy.*

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