Distinguishing Characteristics

	BB- Bicycle Benefit	ABC- Active Bicycle Commuting
Statutory	✓	
Taxable Event		\checkmark
Greenhouse Gas Reduction	✓	\checkmark
Maximum Amount	Up to \$20 per monthly	Up to \$240 per year per participant
Currently Available	✓	✓
Requires Decision	✓	✓
Sustainability	✓	✓
Health + Wellness		✓
Used w/ Transit Benefits		✓
Use of Shower Facilities	\checkmark	✓