



## TRANSPORTATION ALLOWANCES

### I. DESCRIPTION

Travel allowance programs provide subsidies to employees in one form or another and include:

- *transit fare allowances or subsidies*
- *vanpool fare allowances*
- *parking allowances or free parking*
- *general travel allowances*

Transit fare subsidies (typically via subsidized passes, but sometimes via direct employer payments to employees) have been around for some time. Vanpool fare/cost subsidies are becoming more common over the past decade or so.

Parking subsidies have been around for decades, although differential subsidy programs that increase subsidy amounts as the carpool occupancy increases are much more recent.

General travel allowances, which can be used by the employees toward any mode they choose or for any non-transportation purposes (including salary boost substitutes for parking and/or transit subsidies), are relatively more recent and the experience with them is quite limited.

The focus of this report is on transportation allowance programs that go beyond traditional and straight forward transit and parking subsidy programs. The following programs incorporate certain innovative elements aimed at enhancing high occupancy vehicle use; or develop and implement innovative administrative procedures.

### Transit and Vanpool Allowances

These programs include conventional transit fare subsidies and more recent variations such as the *Transitcheck* and *Commuterbucks* programs. We have long experience with employee transit fare subsidies via subsidized transit passes where employers and transit agencies have set up procedures for distributing subsidized transit passes. The variations mentioned above incorporate certain innovations, flexibility and/or new administrative procedures for HOV subsidies.

The *Transitcheck* program in New York City area <sup>(1)</sup> is run by a quasi-public transportation organization called Transit Center. It administers a transit voucher program where employers can purchase regional transit vouchers for \$ 21. It can be given to employees who can use it to purchase tokens, tickets and passes from any of the region's public and private transit operators. It is a simple way for employers to provide transit fare subsidies to employees. All the administrative and accounting requirements are handled by the Transit Center and its contractors.

Over the past few years, similar programs have been started in Philadelphia, Denver, Los Angeles, San Francisco, Chicago, Milwaukee and Norfolk and are under design in several other locations.

*Commuterbucks* is a vanpool voucher program run by VPSI - a national private vanpool operating company. Vouchers are available to employers in various denominations and can be redeemed by the employees towards VPSI operated vanpool service fares. VPSI handles the major administrative and accounting chores. Like *Transitcheck*, these vouchers provide a convenient means to the employers to provide vanpool subsidies to the employees. <sup>(2)</sup>

### Parking Allowances For Carpools

Parking subsidies where the subsidy is provided to carpools and, sometimes, the amount of subsidy is tied to the occupancy, are relatively recent programs. Some employment sites have achieved significant shifts from solo driving to HOV modes with reduced parking fees for carpools while charging solo drivers full parking rates.



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*Pacific Northwest Bell Company* achieved a low solo driving mode share of 19 percent among its employees (when solo shares at comparable sites nearby were around 55 percent) by providing free parking to carpools with 3 or more persons, reduced cost parking to carpools with 2 persons and charging solo drivers full parking rates in excess of \$ 50 per month in downtown Bellevue, WA (a suburb of Seattle).<sup>(3,4)</sup>

*State Farm* office with nearly 1,000 employees at South Coast Metro (a mixed use activity center) in Orange County, CA. has recently increased vehicle occupancy among its employees from 1.21 to 1.55 (implying a reduction in solo driving share from 70 to 40 percent) via an innovative carpool subsidy program where an allowance is offered to car-poolers in lieu of parking charges.<sup>(4)</sup>

### Differential Allowances For Transit, Ridesharing and Parking.

Many employers around the country are offering their employees transportation allowances that typically increase with vehicle occupancy. These programs have achieved relatively high shares of non-single occupant mode of travel by their employees. Examples include: Atlantic Richfield Company, Twentieth Century Insurance Company, Bank of America and South Coast Air Quality Management District in the Los Angeles region; Nuclear Regulatory Commission in suburban Washington D.C.- MD. area; Bellevue City Hall in Washington; and San Diego Trust and Savings Bank.

*Atlantic Richfield Company* (ARCO) at its downtown Los Angeles location has an elaborate allowance program that includes: reduced fare transit and commuter rail passes and parking allowances that increase with vehicle occupancy.<sup>(5,6)</sup> The program covers over 2,000 employees. Transit allowance for various bus services and vanpool allowance is \$ 15 per participating employee per month. Rail allowance is one third of the monthly cost, not to exceed \$ 25. Solo drivers have one third of their parking costs (rates are approximately \$ 120 per month) subsidized. Carpools with 2 persons have two-thirds of the cost subsidized while carpools with 3 or more persons have their parking costs fully covered. ARCO has a transportation office whose staff spends considerable time

to coordinate and administer the program, determine eligibility, process requests for changes and to monitor legitimate uses. Since the transit and vanpool allowance is limited to \$ 15 per employee per month, it is treated as a tax free reimbursement to the employee. Solo driver and carpool allowances are tax free to employees because they are parking subsidies.

*ARCO Transportation Company*, located in Long Beach, charges solo drivers full parking rates. Two person carpools receive free parking. Carpools with three or more persons get free parking plus each member gets additional allowance of \$ 15 per month. The company pays fully for transit passes. Those who walk or bicycle receive an allowance of \$ 15 per month.<sup>(7)</sup>

*Nuclear Regulatory Commission* (NRC, 1,400 employees) in suburban Maryland in the Washington D.C. area has high parking charges for solo drivers but provides some subsidies for carpool parking and for transit users. They reduced solo share from 54 to 42 percent as a result of these allowances.<sup>(3,4)</sup>

*Twentieth Century Insurance Company* in Los Angeles area used to provide full parking subsidy of \$ 45 per month to all its employees who drove to work. Several years ago, they implemented a comprehensive allowance program. The parking allowance for solo drivers was reduced and set at \$ 30 per month. Carpool parking allowance was kept at \$ 45 per month (full subsidy). Transit and vanpool allowances also were introduced. The allowance program increased the average vehicle occupancy from 1.10 to 1.46 (solo share dropped from 90 to 55 percent).<sup>(3,7)</sup>

*San Diego Trust & Savings Bank* (SDTSB) with 550 employees provides parking allowance of \$ 55 per month to solo drivers (Monthly rates are in the range of \$ 80 to \$ 120), \$ 70 per month to two person carpools and \$ 100 to carpools with 3 or more persons. Transit riding employees receive full reimbursement of transit fares plus 25 percent to cover the income tax bite. The solo shares for the Bank employees is 55 percent while they average 80 percent at nearby sites. The bank management believes that the allowance program costs much less than subsidizing parking fully for all employees.<sup>(8)</sup>



*Bank of America* in Los Angeles area offers its employees a transit or carpool allowance of \$ 15 per month. The company is planning to increase the allowance so that the after tax subsidy would amount to at least \$ 15 for the employee.

*South Coast Air Quality Management District* (SCAQMD) in Los Angeles region provides a carpool allowance of \$ 55 per month to each carpooling employee. The carpool driver also gets free parking worth about \$ 25 per month.<sup>(9)</sup>

*Bellevue City Hall, WA.* started charging solo drivers full cost (\$ 30 per month). Carpool vehicles received free parking (an allowance equal to \$ 30 per month). Transit riders also received full subsidy. Solo driving declined from 75 to 58 percent.<sup>(9)</sup>

### General Travel Allowances.

Some of the most significant shifts from solo driving to HOV modes by employees appear to have been achieved by employers via introduction of general travel allowances which can be used by the employees without restrictions. Examples include: City of West Hollywood, Commuter Computer and the Law firm of Latham and Watkins in Los Angeles area; American Hospital Supply Company in Illinois; and Linowes and Blocher in Maryland.

*City of West Hollywood, CA.*, in 1986, incorporated a travel allowance program for its employees. Employees who use modes other than solo driving and relinquish their parking space can receive in-lieu travel allowance of \$ 45 per month (the cost of leasing a parking space). The parking use declined 15 percent as a result of the program.<sup>(7)</sup>

*Commuter Computer.* To encourage alternative mode use among its 100 employees, Commuter Transportation Services - CTS (commonly known as Commuter Computer) provides monthly travel allowances to cover employee transportation costs. A monthly allowance of \$ 55 is added to employees' gross pay on the first paycheck each month. It is taxed as ordinary income, except in the case of employees parking at employer provided paid parking. For these, the allowance is free of taxes. Each

employee can use the allowance as they choose (except those who want to use it as a tax free allowance must use it to park at the company provided spaces - if they are given a place). Each employee fills out a form by the 20th of each month designating the use of the allowance for the next month. This is done for accounting and payroll purposes. Vanpoolers can use all for vanpool or pocket a part. for transit users, the company will buy the pass and reduce the amount to be paid. The rest is pocketed by the employee. For the designated parking facility, there is a waiting list, but for those who are on it, the company will buy the monthly cards and treats the amount as non-taxable. Those choosing to park elsewhere, receive allowance as taxable income. Those walking or bicycling pocket the allowance. When the allowance program was first introduced, the solo share fell from 48 to 8 percent.<sup>(10,11)</sup>

*CH2M HILL.* When this engineering company with about 400 employees moved to downtown Bellevue, WA., it introduced a general travel allowance program for its employees. All employees started receiving an unrestricted allowance of \$ 40 per month by check to be used as they chose. The company leased parking spaces for \$ 25 per month in the building. Previously, parking had been free. Now, the solo drivers were charged \$ 40 per month to park. Carpools could park for free. Transit users get the \$ 40 allowance plus 4 15 transit pass every month. The program reduced solo share from 96 to 67 percent. An employee committee monitors the program. It is simple and low cost program to operate.<sup>(3A)</sup>

*American Hospital Supply Corporation,* a firm in Evanston, IL. moved its headquarters to a new building in Evanston. Instead of free parking, it established a parking fee of \$ 30 per month. Employee paychecks were increased by \$ 30 per month. There were no restrictions to the use of the allowance. (The company also provided transit passes to employees at 26.5 % discount.)<sup>(6)</sup>

*Latham & Watkins.* According to Melinda Sue Noran, a transportation coordinator at the firm (213-485-1234), all employees (300 to 400) at this law firm in downtown Los Angeles receive a general travel allowance of \$ 102 per month (scheduled to go up to \$ 122 this year). The amount is simply added to the salary. There are no other



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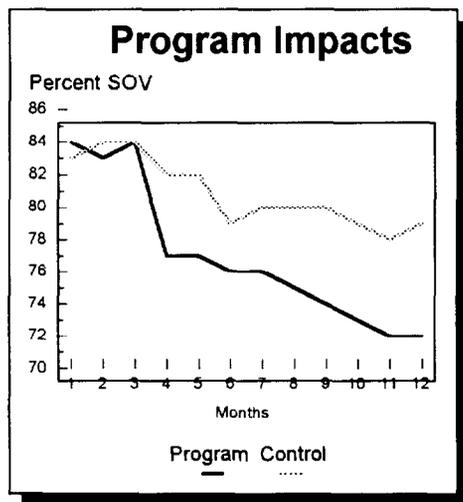
allowances, subsidies or incentives provided. The average parking rates nearby are \$ 135 per month. It is a simple and virtually no-cost program to administer. The impacts on mode shares is not available.

*Linowes & Blocher, a legal firm in Silver Spring, MD. with 100 employees three years ago eliminated all free parking and other travel incentives and introduced a general travel allowance. Each employee now receives \$ 75 per month in travel allowance which can be used as desired. This program was introduced in response to the employer travel demand management requirement introduced by the Silver Spring Transportation Demand Management District.<sup>(12)</sup>*

## II. EFFECTS

### Modal Shares

Evidence suggests transit and ridesharing allowances have a modest impact on modal shares at employment sites. When packaged with other TSM measures like information dissemination, preferential parking for carpools, on-site transportation coordinator, etc. such programs have reduced solo driver shares up to 5 or 10 percent.<sup>(3)</sup>



Much greater reductions in solo driving shares (up to 30 percent) have been achieved at employment sites where transit and ridesharing incentives are packaged with **parking charges** for solo drivers or **subsidy reductions** for employee parking.<sup>(3)</sup> At some of these locations, the reductions in parking subsidies or implementation of parking charges for solo drivers have been made feasible by making general travel allowances available to the employees.

In other words, if an employer wishes to reduce solo driving significantly (whether to save on parking spaces and costs, or to comply with local regulatory requirements), parking subsidy reductions and/or additional parking charges for solo drivers would have to be made a part of any employer based trip reduction program. Then, transit and ridesharing allowances and carpool allowances or parking discounts could be considered to achieve the trip reduction goals. In some of these situations, general travel allowances in lieu of parking subsidies might become necessary to enroll solo drivers' support for such programs.

## III. IMPLEMENTATION

### Rationales For Setting Up The Programs

These programs have been pursued under a variety of rationales. In some cases, such as Pacific Northwest Bell and CH2M Hill, employers have implemented them at least partly as a measure to control parking costs. In others, such programs have been viewed as making feasible additional economic development due to the freed up parking or road space. While some employers who have instituted the programs have pointed out intangible benefits of these programs such as improved employee morale, reduced tardiness and help in attracting and retaining employees by enhancing employer image, these seldom appear, by themselves, to have been enough to pursue these programs.

In some cases, such as at the Commuter Computer, the programs have resulted from pressures from employees interested in using transit or ridesharing and recognizing the inequity of traditional employer role limited to parking subsidies. In numerous locations, the



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allowance programs have been realized as a direct result of pressures of meeting the requirements of recently enacted TSM or other growth management ordinances or regulations such as SCAQMD Reg. XV (e.g., several programs in the Los Angeles Area). Lastly, in a few cases, more proactive companies have agreed to become "good citizens" by participating in socially and environmentally sound transportation policies (e.g., ARCO and Linowes and Blocher).

### Eligibility Requirements

There is considerable variation in how the eligibility requirements are set and enforced. Requirements are generally set to meet certain trip reduction goals --whether explicit or implicit. Local situation regarding parking, road congestion and environment and the nature and intensity of pressures from employees and their unions also have played a role sometimes.

The requirements pertain to which modes to include in the allowance program; how to treat equity (the amount of subsidy and tax consequences) across employees using different modes; and how to treat existing versus new employees. Some companies like Latham & Watkins law firm in Los Angeles area have pursued general travel allowance programs largely to overcome the difficulties of setting most equitable requirements. Such programs are inherently more equitable and fair according to many observers.

### Monitoring Procedures and Administration

Monitoring requirements surrounding these programs include: ensuring that designated carpools are legitimate and remain so; preventing misuse and transfer of subsidized transit passes and ensuring that the allowances are accounted properly from the standpoint of taxes. Again, general travel allowances which carry few restrictions with them are the easiest to monitor.

Typically, many organizations play an administrative role in setting up and running such programs. Employers are ultimately responsible for setting up the programs, developing eligibility requirements for their employees and checking proper use periodically, monitoring and proper accounting. Often, regional public or quasi-public

agencies also play a role in administration - particularly in planning and implementation. Their continued participation, however, is unusual except in case of complex programs such as Transitcheck which coordinates numerous different passes and services.

In general, the private sector left to itself probably might have a greater incentive to pursue a program, such as a general travel allowance program, with the simplest administrative and monitoring requirements. In fact, among existing programs, where employers have taken full initiative to develop programs, they have largely set up general travel allowance programs.

### Reactions of Managers and Employees

The acceptance by employers of the more innovative allowance programs has been slow. Typically, considerable time has been taken up assessing the potential benefits from such programs. In many cases, what finally brought the management around to implement allowance programs was not the benefit cost assessment, but the requirements for trip reductions imposed by local ordinances.



On the benefit side, while the employers have shown some appreciation for potential intangible benefits of allowance programs such as increased employee morale, less tardiness, recruitment and retention value and employer image, the real concern has been with more tangible benefits from these programs such as savings in parking costs and possibilities of expansion at freed up spaces. Often, the perceived cost of the program has been much greater than actual experience and the value of benefits have been under estimated. In general, the employers also are reluctant to get tied down to another new "employee benefit". Employers typically do not like to give away, or even talk about, new benefits outside of the "union negotiations!"

The employers also do not like to take away a benefit that has been given to employees (nor do the employees like to give up). Thus, some employers have excluded



existing (or long tenured) employees from subsidy reductions that typically accompany allowance programs.

Response of employees to transportation allowance programs has been mixed depending on the eligibility requirements and the nature of the program. Transit users and potential transit users have supported transit allowances. Car and vanpoolers have supported ridesharing and parking allowances. In fact, in many instances, these commuters were instrumental in pushing the employers to adopt these programs. Generally, the existing situation where solo drivers were receiving the subsidies was viewed as unfair.

General travel allowances are perceived as a mixed bag by employees. Where the allowance has dollar to dollar replaced reduction or elimination of parking subsidy, the response has been generally positive, although some solo drivers have shown resentment when car-poolers have received the allowance as well as reduced rate or free parking. In cases where general travel allowance has only partially replaced the reductions in parking subsidies, the solo driver resistance has been much stronger. This has been the more typical situation with travel allowance programs, because these programs have, at best, set the allowances equal to the solo parking rates, but they have failed to cover the value of subsidized parking lost by the solo drivers who enjoyed a tax free income earlier. All in all, the implementation process has required delicate negotiations and careful hand holding of employees by the employers.

### Tax Consequences



A principal concern with travel allowances pertains to their tax consequences. From the standpoint of employers, the tax consequences are uncomplicated. Costs of travel allowance programs including the amounts of allowances and administrative expenses are fully deductible as business expenses for the employers.

The tax consequences for employees are much more complex and significant. Parking allowances/subsidies are treated as non-taxable income to the employees by the

Internal Revenue Service, regardless of the amount, so long as they are specifically provided by the employer to cover parking at or near the employment site and identified as such. The specificity is established by the way in which the employer provides the subsidy. So long as the employer provides or arranges for free (or reduced price) spaces, or purchases spaces directly from an operator and gives out "cards" or "passes" to the employees, the value of these parking privileges (subsidies) is treated as tax free from the employees' incomes.

In contrast, transit or ridesharing allowances / subsidies are treated quite differently by the IRS. Employer provided transit or ridesharing subsidies are tax free to employees only if the amount is \$21 or less per month per employee. Further, if the subsidy is greater than \$21 per month, the entire amount (not the portion above \$21) is considered by the IRS as taxable income to the employee. In consequence, a parking allowance / subsidy of more than \$21 per month is much more attractive from an employee's perspective compared to an equal transit or ridesharing allowance. (New energy legislation in the Congress proposes to increase the tax free amount to \$60 per month with removal of the "cliff").

An unrestricted general travel allowance that an employee can use for any purpose (for transit, ridesharing, parking or other use) is considered fully taxable income to the employee -- regardless of the amount. Thus, such allowances might seem less attractive to employees compared to equal amounts of more specific allowances. The plus side, however, is the complete freedom to use it as desired.

There are examples of employers replacing existing parking subsidies with transit or ridesharing allowances and paying a premium to the employees to account for the increased tax burden (see, for example, Bank of America and San Diego Trust & Savings Bank examples cited earlier). There also are some incidences of employers paying the travel allowance to employees against fictitious but formal request for miscellaneous expense reimbursement by employees -- thus making the allowance tax free. This practice appears to be in violation of IRS regulations.



Many employers feel that the taxability and unattractiveness of general travel allowances is an issue only for existing employees who already enjoy tax free parking allowances. For new employees this might not be a major issue and it might be more feasible to bring such a program on gradually as new employees are hired.

### Cost Implications

Significant variability has been observed in the costs of transportation allowance programs depending on the nature and complexity of the components and the amount of allowance offered.

While general travel allowance programs have required considerable planning and promotional efforts during the pre-implementation phase, the ongoing administrative costs have been relatively small. For instance, at Latham & Watkins in Los Angeles, Linowes & Blocher in Maryland and at CH2M Hill in Bellevue, WA. the on going administrative costs of the general travel allowance programs are virtually zero. Once well established, these are simple programs conceptually and require virtually no eligibility checks or monitoring, because there are no restrictions on use of the money received. The accounting costs are also negligible once the program is set since the allowance is given out to all employees as a bonus. The only significant cost to the employer is the cost of the allowance itself, although in most cases this has been partially offset by the new parking revenues from solo drivers or from the reduction in parking subsidies to solo drivers. Additionally, the reductions in parking needs have sometimes generated savings in maintenance costs and possibly in some future capital requirements.

More targeted and mode specific allowance programs such as transit and vanpool allowances require some on going administrative effort to monitor eligibility requirements and accounting as the employee base changes. For example, staff at Commuter Computer in Los Angeles, who have considerable experience with assisting local employers set up allowance programs, suggest that once the program is well established, the on going administrative costs might run in the range of \$ 5,000 to \$ 10,000 per year. The allowance itself would be extra.

More complex programs such as those allowing flexible use of allowance for services provided by many different operators (e.g., Transitcheck in New York) would cost more because of greater administrative, monitoring and accounting needs and printing of multiple coupons. Other complex programs include different subsidies for different modes (e.g., ARCO in Los Angeles) requiring more effort for monitoring and periodic eligibility checks. Again Commuter Computer, which has considerable experience in this area, suggests on going annual program costs in the range of \$ 10,000 to \$ 20,000 for staff support. In addition, there would be the cost of the allowance itself. The cost of a mode specific allowance probably would be lower than for a general travel allowance if only a fraction of employees are eligible to receive them.

## IV. FUTURE DIRECTIONS

Experience with transportation allowances suggest they can be effective strategies for reducing commuter traffic. However, each particular travel allowance technique warrants careful planning, assessment and evaluation in future applications.

Complex travel allowance programs with different subsidies for different modes and very specific eligibility requirements will be more expensive to design, implement and monitor. Both participating employers and the regional ridesharing agencies would incur greater on going effort. For instance, a ridesharing allowance which targets specific amounts of subsidies directly at different modes (bus, carpool and vanpool) would be more difficult and expensive to administer than a simple transit fare allowance or a vanpool subsidy. In particular, a program that allows the use of subsidy for many local services in a flexible manner (e.g., a regional voucher valid for bus, rail, light rail or vanpools -- much like the Transitcheck in New York), would probably be much more expensive to monitor and administer than a transit pass program, a program like Commuterbucks, or a general travel allowance such as at Latham and Watkins.

In principle, a general travel allowance program would be the simplest to administer and monitor,



although it would probably require more pre-implementation planning. Such programs do not require targeting and eligibility checks or significant administrative burdens because generally all employees at a work site are given a flat monthly or yearly allowance (or simply a commensurate salary increase) which they can use as they please.

General travel allowance probably would be linked to implementation of parking charges (at least for solo drivers) to enhance the trip reductions as well as to generate revenues to partially off-set the allowance expenses. Because of these features, such programs are likely to encounter opposition from some of the employees, at least at start. The employer also might be apprehensive if the parking rates and supply in the vicinity will threaten the possibility of raising parking revenues from solo drivers to partly off-set the allowance costs. Careful assessment of the site would be needed to insure the financial integrity of the proposed program. In other words, such a program would make financial sense for the employer only if the parking market allows rates comparable in magnitude to the allowance to be charged to at least some of the employees. All in all, such a general travel allowance program might be feasible at employment sites where: parking is at a premium (availability and/or rates); the existing parking subsidies are high; and where there is considerable pressures to reduce solo driving significantly. Clearly, in order to ensure acceptance and success, the employer also would have to encourage transit and ridesharing via more traditional measures.

Where the goals of shifting employees to ridesharing are more modest and where parking is not in short supply or expensive, other transportation allowances (e.g., transit and/or ridesharing allowances) might make more sense, although they would probably require greater on going administrative effort than a general travel allowance program.

Specific effectiveness and implementation issues deserve attention in the future:

### Effectiveness

- What types of employees, their trip patterns and available services present the best prospects for adoption of the particular strategies?
- What participation rates can be expected in various industries, labor markets and locations?
- What will be the impacts on mode shares at different locations for the particular strategies?
- What are the full costs of these programs?
- What are the employee attitudes?

To date, there are few case studies documenting the impacts on mode shares, on employer costs, administrative implications and employee morale and productivity. However, these programs have been well received in Los Angeles, New York, Denver and other locations.

### Implementation

The transportation allowance and HOV subsidy programs raise several implementation issues best addressed by feasibility assessments and detailed planning. For example:

- What additional burdens would the employers have to bear if such programs are promoted vigorously and are successful in generating high participation rates?
- What would be the impact on participation rates if the federal tax code is revised to make an HOV subsidy of \$60 per month tax free to the employees?
- How selective can the employers be in determining eligibility criteria within the constraint of existing labor agreements? Negotiations with unions might become necessary.
- Employers may find the administrative and accounting burdens relating to HOV subsidies unacceptable. On the other hand, general travel



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## Transportation Allowances

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allowances may not require large continuing administrative effort.

- Administration and monitoring would require long term cooperation among different employers, service multiple providers and the private sector.

To address these issues, assessment and planning may be needed to develop necessary changes in labor agreements, employee contracts and company or agency policies and procedures.



## Footnotes

- <sup>1</sup> "Transit Checks", Transit Center, 1 World Trade Center, New York, NY 10048, ca. 1990, (212-432-4260).
- <sup>2</sup> "Commuter Bucks", VPSI Customer Service Center, ca. 1989, (800-223-8774).
- <sup>3</sup> K.T. Analytics, Inc., "An Assessment of Travel Demand Management Approaches at Suburban Activity Centers", Final Report, UMTA, Washington D.C., July 1989.
- <sup>4</sup> R. Kuzmyak and E. Schreffler, "Effectiveness of Existing TDM Programs", Paper Prepared for ITE National Meeting, San Diego, CA., September 1989.
- <sup>5</sup> "The Coordination of Parking With Public Transportation and Ridesharing", Prepared By The Urban Consortium for Technology Initiatives For USDOT, Office of the Secretary, June 1982.
- <sup>6</sup> Cece Gutierrez, "Fact Sheets", Atlantic Richfield Company, 1990, Los Angeles, (213-486-3511).
- <sup>7</sup> Commuter Transportation Services, Inc., "Free Parking? Parking Management Strategies", CTS Brochure dated 8/89, Los Angeles, CA. (213-380-7750).
- <sup>8</sup> Commuter Computer of San Diego, "Nomination for 1989 Governor's Award", Internal Memorandum Re: San Diego Trust and Savings Bank, August 29, 1989, San Diego, CA (619-237-POOL).
- <sup>9</sup> Washington Post, "California Car Pools Can Mean Fast Cash", by Jay Mathews, ca. 1989/1990.
- <sup>10</sup> CTS - Commuter Transportation Services, "CTS - Employee Transportation Program", Internal Report, Los Angeles, (213-380-7750).
- <sup>11</sup> Monica Surber, Donald Shoup and Martin Wachs, "Effects of Ending Employer-Paid Parking for Solo Drivers", in Urban Traffic, Parking, and System Management, Transportation Research Record # 957, 1984.
- <sup>12</sup> Silver Spring Transportation Systems Management District, 1989 Annual Report, Silver Spring, MD, (301-565-5870).