

COVID-19, News

Christine Keller Speaks with SHRM Regarding Back-to-Work, Commuting Challenges

ATTORNEYS & PROFESSIONALS

Christine Keller

ckeller@groom.com

202-861-9371

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Christine Keller was quoted in a recent Society for Human Resource Management (SHRM) article titled, “Getting to Work in a Pandemic: The Next Challenge” where she discussed employer benefit commuter offerings to limit COVID-19 exposure to and from work.

Even before the pandemic, employers were interested in helping employees efficiently commute to work using a variety of ride-sharing services, said Keller.

Treasury regulations state that if local transportation is provided for commuting to or from work because unusual circumstances make other modes of transportation unsafe, only the first \$1.50 of the value of each one-way commute is taxed to the employee. The remainder of the value is excluded as a “de minimise,” or minimal, fringe benefit, Keller noted.

“Although the example provided in the regulation—i.e., employees passing through a high-crime area at night—does not squarely fit the pandemic scenario, a reasonable argument can be made that the facts and circumstances here constitute unusual circumstances that make it unsafe for employees to use other means of transportation—i.e., public transit,” Keller said.

To read the article, click [here](#).