



Employer Tax Savings – Pre-Tax Payroll Deduction Transportation Benefit

Employer Savings	Private Employer	Non-Profit or Government Employer
Base Cost for MARTA Pass	\$85.50	\$85.50
Employer FICA Saved (7.65%)	\$6.54	\$6.54
Less 40% Fed/State Tax Deduction	\$0	\$0
Employer Tax Savings	\$6.54	\$6.54
Cost of Monthly MARTA Pass for Employer	\$0	\$0



Employee Savings - Pre-Tax Payroll Deduction Transportation Benefit

Employee Savings	Private Employer	Non-profit or Federal Employer
Base Cost for MARTA Pass	\$85.50	\$85.50
Federal Income Tax Saved (28%)	\$23.94	\$23.94
Employee FICA Saved (7.65%)	\$6.54	\$6.54
State Income Tax Saved (6%)	\$5.13	\$5.13
Total Benefit to Employee	\$35.61	\$35.61



Employer Tax Savings – Pre-Tax Payroll Deduction + \$50 Employer Paid Transportation Benefit

Employer Savings	Private Employer	Non-Profit or Government Employer
Base Cost for MARTA Pass (Employer Subsidy)	\$85.50 (\$50.00)	\$85.50 (\$50.00)
Employer FICA Saved (7.65%)	\$6.54	\$6.54
Less 40% Fed/State Tax Deduction	\$20.00	\$0
Employer Tax Savings	\$26.54	\$6.54
Cost of Monthly MARTA Pass for Employer	\$23.46	\$43.46



Employee Savings – Pre-Tax Payroll Deduction + \$50 Employer Paid Transportation Benefit

Employee Savings	Private Employer	Non-profit or Federal Employer
Base Cost for MARTA Pass (Employer Subsidy) ((Cost to Employee))	\$85.50 (\$50.00) ((35.50))	\$85.50 (\$50.00) ((35.50))
Federal Income Tax Saved (28%)	\$9.94	\$9.94
Employee FICA Saved (7.65%)	\$2.72	\$2.72
State Income Tax Saved (6%)	\$2.13	\$2.13
Total Benefit to Employee	\$64.79	\$64.79



Employer Tax Savings – 100% Employer Paid Transportation Benefit

Employer Savings	Private Employer	Non-Profit or Government Employer
Base Cost for MARTA Pass (Employer Subsidy)	\$85.50 (\$85.50)	\$85.50 (\$85.50)
Employer FICA Saved (7.65%)	\$6.54	\$6.54
Less 40% Fed/State Tax Deduction	\$35.40	\$0
Employer Tax Savings	\$44.94	\$6.54
Cost of Monthly MARTA Pass for Employer	\$43.56	\$78.96



Employee Savings - 100% Employer Paid Transportation Benefit

Employee Savings	Private Employer	Non-profit or Government Employer
Base Cost for MARTA pass	\$85.50	\$85.50
Federal Income Tax Saved (28%)	\$23.94	\$23.94
Employee FICA Saved (7.65%)	\$6.54	\$6.54
State Income Tax Saved (6%)	\$5.13	\$5.13
Total Benefit to Employee	\$121.11	\$121.11