

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100255	Transportation Fringe Benefits for 2019 and 2020 - News Article

State of Wisconsin
Department of Revenue

Transportation Fringe Benefits for 2019 and 2020

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

The value of certain transportation fringe benefits provided by an employer to an employee may be excluded from employee wages.

2019 Treatment

For federal and Wisconsin purposes, the amount that may be excluded from employee wages for 2019 is limited as follows:

- \$265 per month for qualified parking
- \$265 per month for commuter highway vehicle transportation and transit passes

2020 Treatment

For federal and Wisconsin purposes, the amount that may be excluded from employee wages for 2020 is limited as follows:

- \$270 per month for qualified parking
- \$270 per month for commuter highway vehicle transportation and transit passes

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of February 18, 2020: 26 U.S.C. § 132 and ch. 71, Wis. Stats.

Laws enacted and in effect after February 18, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 18, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2) (a), Wis. Stats.

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100255

February 18, 2020

