



Metropolitan Commuter Transportation Mobility Tax

Effective Date: July 10, 2023
Function: Finance
Contact: 518-434-7050

Basis for Procedure

This document describes New York State requirements for the Metropolitan Commuter Transportation Mobility Tax MCTMT and Research Foundation for SUNY responsibilities to process and pay the MCTMT. The procedure explains what campuses must do to ensure the appropriate employees' wages are accounted for each pay period for the tax calculation.

The MCTMT tax is a corporate tax liability and NO deductions will be processed from employee pay. The taxes will be expensed from the fringe benefit pool.

Procedure Summary

Chapter 25 of the Laws of 2009 added Article 23 to the Tax Law which establishes the Metropolitan Commuter Transportation Mobility Tax (MCTMT), which is effective as of March 1, 2009. This tax will be administered by the New York State Tax Department, and the proceeds from this tax will be distributed to the Metropolitan Transportation Authority (MTA).

The tax is a percentage of gross wages of those employees that perform work in the counties that are serviced by the MTA. These counties are called the Metropolitan Commuter Transportation District (MCTD) and are defined under section 1262 of the Public Authorities Law. The MCTD is divided into zones one and two, taxed at 0.6% and 0.34% respectively. Zone one includes the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island). Zone two includes the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

You can reference the New York State web site devoted to this issue if you would like more information.

Procedure

“Metropolitan Commuter Transportation Mobility Tax” Element:

The RF has developed a recurring element to identify employee records that must be included in the biweekly tax calculation. The element is called Metropolitan Commuter Transportation Mobility Tax and its assignment will depend on whether or not your campus is located within the MCTD area.

RF Locations in the MCTD:

Below is a list of campuses that are located in the MCTD area. The element will automatically be assigned to all employees at these campuses. You do not have to take any action.

- Stony Brook University (Zone 2)
- Old Westbury (Zone 2)
- Farmingdale State College (Zone 2)
- SUNY Downstate (Zone 1)
- College of Optometry (Zone 1)
- Maritime College (Zone 1)
- Purchase College (Zone 2)

RF Locations outside the MCTD - Assign Element:

If your campus is not located in the MCTD you need to be aware if any of your employees are working in this area. If you do have employees working in this area the element will need to be manually assigned to the employee as of the date they started working in the MCTD. Refer to [Enter a Recurring Earnings or Deductions Element](#).

If activity changes and the services are no longer performed in the MCTD, date track to the beginning of the pay period in which services stopped and end date the element. Refer to [Change a Recurring Earnings or Deductions Element](#)

Definitions

None

Related Information

[Enter a Recurring Earnings or Deductions Element](#)

[Change a Recurring Earnings or Deductions Element](#)

Forms

None

Change History

Date	Summary of Changes
July 10, 2023	Revised rate of MCDMT for zones one and two.
September 18, 2009	New document.

Feedback

Was this document clear and easy to follow? Please send your feedback to webfeedback@rfsuny.org.