

# BUS PASS TAXABLE BENEFIT



## Information and Acknowledgement of the Criteria for Incurring a Transit Taxable Benefit

Employee Name:	Employee Number:	Subsidy Percentage: (% paid by the City)
		%

You are receiving this email based on City records that indicate you hold a free City of Guelph bus pass in lieu of a permit for access to a municipal parking lot in downtown Guelph or you have requested a City-paid bus permit. As a result of the series of Payroll Compliance Audits conducted by the CRA over the past several years, it has been confirmed that the City of Guelph is required to levy a [taxable benefit](#) to all staff who receive a City-paid or subsidized bus pass. The taxable benefit is the value of the portion that the City subsidizes on your behalf. For example, if you receive the monthly bus pass, valued at \$80.00, for free, your taxable benefit is \$80.00 per month. You do not pay this taxable benefit amount, but various statutory deductions (including income tax, CPP, EI) are calculated based on the amount and remitted to the CRA on your behalf.

Please complete this form and submit to [myHR@guelph.ca](mailto:myHR@guelph.ca) or via internal mail to myHR

City employees who are provided a City of Guelph Transit bus pass will be required to complete this form on a mandatory annual basis, but it can and should be updated any time there are changes to your transportation situation or the amount you pay for the Transit pass. No retroactive adjustments will be made should you fail to promptly notify [Parking](#) and [myHR](#) of any changes to your transportation situation that would have resulted in a lower taxable benefit (such as surrendering your bus pass or paying more for the pass). Nor will any adjustments be made if your use of the bus pass is sporadic (such as only using the permit in the winter months and walking/cycling to work during the warmer months).

I acknowledge that should there be a change in my transportation situation, I will notify [Parking](#) and [myHR](#) immediately with the details in order to determine any impact to my bus pass taxable benefit and that no retroactive adjustments to reduce my bus pass taxable benefit will be made should I fail to comply with this requirement.

<b>Date:</b>	<b>Signature:</b>
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Pursuant to the requirements under the *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)*, the personal information collected herein will be used by the City of Guelph only for the purpose of determining the bus pass taxable benefit assessment, if any, on your behalf and will be appropriately protected while in the City's custody. Inquiries about the collection, use or protection of your personal information should be directed to the City's Information, Privacy & Records division at [privacy@guelph.ca](mailto:privacy@guelph.ca).

### For Human Resources Use Only – PLEASE DO NOT USE

Bus Pass Start Date	Bus Pass End Date	Monthly Bus Pass Cost	Payroll ID	Annual Taxable Benefit	Per Pay Period Taxable Benefit
		\$80.00		\$	\$

Date received:	Processed by:
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PPED DBA start date: \_\_\_\_\_ and/or PPED DBA end date: \_\_\_\_\_