

PARKING PASS TAXABLE BENEFIT



Information and Acknowledgement of the Criteria for Incurring a Parking Taxable Benefit

You are receiving this form based on City records that indicate you hold a parking permit for access to a municipal parking lot in downtown Guelph or you have requested a City-paid parking 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 parking [taxable benefit](#) to all staff who receive a City-paid parking benefit. The taxable benefit is 55% of the Fair Market Value (FMV) of what a non-City of Guelph employee would pay for the cost of the parking permit (the FMV values are available at www.guelph.ca/parking -> **Downtown Parking** and are subject to change). You do not pay this taxable benefit amount, but various statutory deductions (including income tax) are calculated based on the amount and remitted to the CRA on your behalf.

Please answer the series of questions below in order to determine if you will incur a parking taxable benefit. Some of the answers to these questions may indicate that you are exempt from the parking taxable benefit, so if there is a change to your situation that would alter any of your answers to these questions, please notify [Parking and myHR](#) as soon as possible to ensure you are not over- or under-charged for this taxable benefit.

Please answer the following questions as accurately as possible, and where indicated, be prepared to provide supporting documentation to the City or to the CRA, as appropriate and upon request.

1. Do you need to use a vehicle to commute to work daily because of a physical disability that limits mobility (supporting documentation may be required)?
Yes No
2. Are you required to use your car for business purposes? (business purposes does **not** include commuting to/from work)
Yes No
3. Are you required to use your car for business purposes, on an annual basis, three (3) or more times per week (supporting documentation may be required)?
Yes No
4. Are you a member of an approved City of Guelph employee carpool?
Yes No
5. Would you prefer to surrender your City parking permit and obtain a [Guelph Transit bus pass](#) to possibly reduce your taxable benefit amount? (the value of the bus pass is also a taxable benefit, but the value may be less than a parking permit)
Yes No

Please complete this form and submit to myHR@guelph.ca or via internal mail to myHR

Employee Name:	Employee Number:	Parking Lot Permit:

City employees who are provided a parking permit to a municipal parking lot in downtown Guelph 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 parking/driving situation. No retroactive adjustments will be made should you fail to promptly notify [Parking and myHR](#) of any changes to your parking/driving situation that would have resulted in a lower taxable benefit (such as surrendering your parking permit). Nor will any adjustments be made if your use of the parking permit is sporadic (such as only using the permit in the winter months and walking/cycling to work during the warmer months).

I acknowledge that the answers to the five (5) questions above are accurate to the best of my knowledge and that I may incur a parking taxable benefit based on the information I have provided. Supporting documentation (i.e. business driving log, calendar, etc.) may be requested by the City or the CRA at any time and I agree to maintain the appropriate records and make them available upon request.

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

Date:	Signature:
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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 parking 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.

For Human Resources Use Only – PLEASE DO NOT USE

Permit Start Date	Permit End Date	Monthly Parking Permit FMV	Payroll ID	Annual Taxable Benefit	Per Pay Period Taxable Benefit
		\$		\$	\$

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