

www.Carpool.ca

Volume 24  
Summer 2005

# Rideshare Review

## Free Staff Parking = A Taxable Benefit

### INSIDE THIS ISSUE:

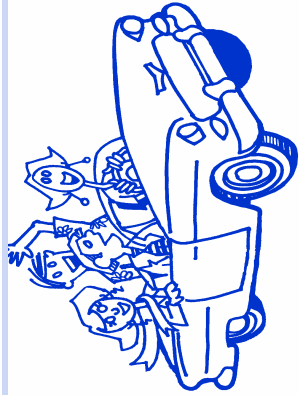
**'Not So Free' Parking:  
A Taxable Employee Benefit**

**Carpool.ca Stats 2002-05**

**Center for Urban  
Transportation Research:  
A Great TDM Resource**

**Next Webinar:  
The Rideshare Week  
Experience**

**New Carpool.ca Users**



Canadian Customs and Revenue Agency considers 'free' parking made available to an employee to be a taxable benefit based on the fair market value of the space less any amounts paid by the employee. When the parking lot is made available to both employees and non-employees, however, such that a fair value cannot be determined, CCRA considers a taxable benefit to not arise.

The courts have made some rulings in this regard as well. In one case, an employer provided a reserved parking space to an employee. The employee used it infrequently, but when he did it was for business purposes. The courts determined that the full fair value is a taxable benefit to the employee.

CCRA has put forth some guidelines. However, those guidelines are only situation specific examples and CCRA may not abide by them in slightly different situations. These guidelines are as follows:

1. Where parking spots are based on a first-come first-served basis to employees and there are less parking spots than employees, then CCRA may not consider this to be a taxable benefit.
2. Where the vehicle is regularly required to be used during business hours for business purposes by the employee to perform their employment duties, then CCRA again may not apply the taxable benefit rules for employer provided parking.

In August 2005, real estate services company Colliers International released its fifth annual North American Parking Survey Rate (*Financial Post*, 6 August 2006). The survey itself was not really that surprising. Reserved parking spots in downtown Toronto can cost about \$460 per month; in Regina, they only cost about \$128 per month. And, again no surprise, monthly parking costs are increasing in Canada by almost 2.5% per year. When provided free to employees, these monthly fees can add up to significant additional taxes.

For those employers and employees looking to cut parking costs, however, the answer is simple - designate "Carpool Parking Spaces", encourage people to rideshare to work and split the rising cost of paying for parking or of providing parking. There is no need for 'free' parking as savings can be achieved through ridesharing.

Ridesharing is the perfect way not only to stem the rising costs of vehicles, insurance, gas and maintenance, it can significantly reduce resources (land, enforcement, taxes, etc) required for parking.

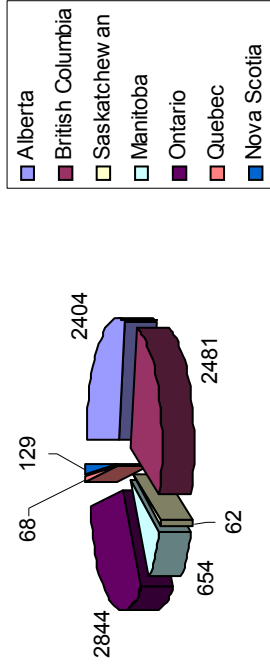
## CARPOOL.CA SYSTEM NEWS

### Quarterly Database Update:

In August 2005, the Carpool.ca database was updated and 235 outdated files were removed from the system.

There are presently over 8500 active registrants nation-wide. A breakdown of participation by Province is as follows:

Carpool.ca Breakdown of Participation by Province



### Next Webinar... The Rideshare Week Experience

In partnership with Tools of Change and Cullbridge Marketing, Commuter Connections is pleased to announce the second in our series of Webinars.

A 'webinar' is a seminar conducted over the Internet. Similar to a conference call, people log in at an arranged time and participate actively. Unlike a conference call, you have voice capability, on screen presentations, break out sessions and even a chat function!

This exciting new technology will enable us to provide an on-line workshop to participants across Canada and the U.S. Our second webinar entitled 'The Rideshare Week Experience' will provide information on broad-scale marketing in the form of Ride-share Week promotional events. Our goal is to present 3 or 4 case studies from North American agencies who have successfully implemented Rideshare Week Events. This session is scheduled to take place early September 2005.

Participation is free to Carpool.ca partners! Invitations coming soon.

**WELCOME**  
**NEW CARPOOL.CA PARTNERS !**

The University of Regina



Ask for a copy of our new 'Squeeze' Ad. This '.jpg' file can be broadcast by email or posted on internet or intranet sites. A great little tool for getting the word out about your carpool program. The 'Squeeze' has been so popular that we will be creating and distributing additional files in coming months.

To receive a copy of 'Squeeze' just send us an email and we'll send it to you right away!

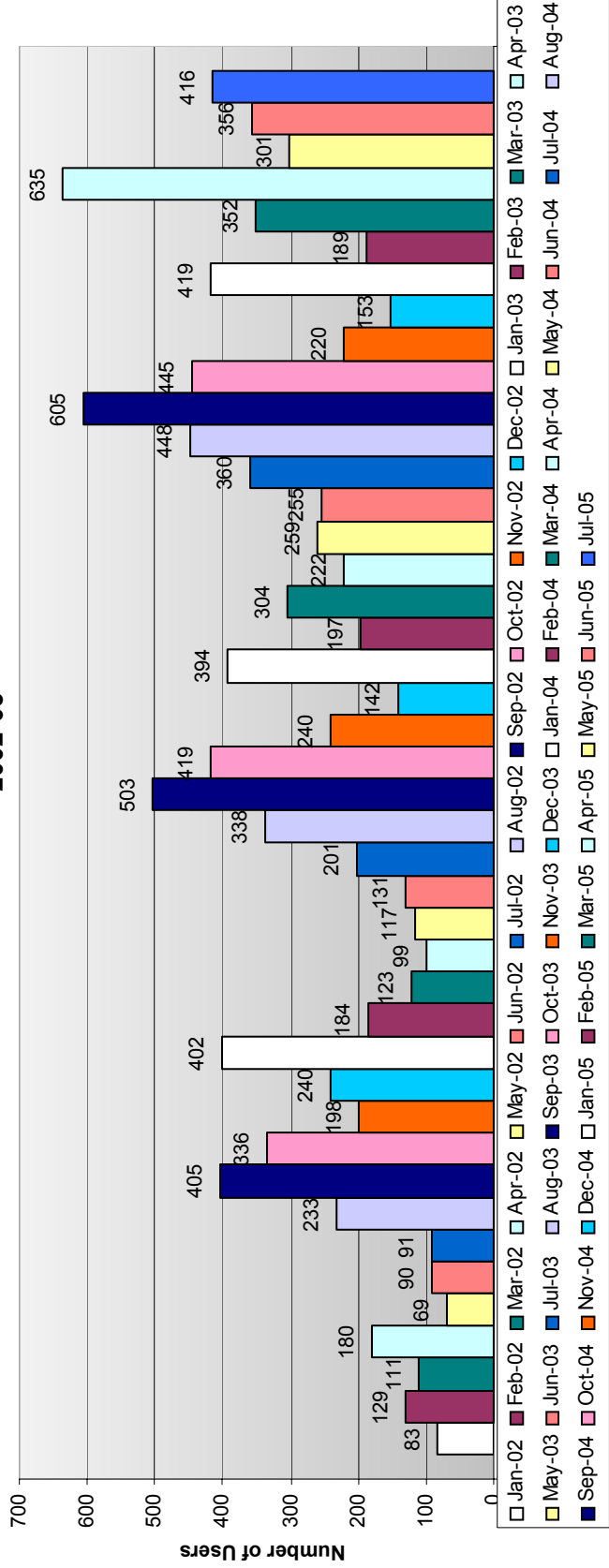


**Squeeze**

**v. - to squeeze in a snooze**

Studies have consistently shown that employees who commute by means other than a single-occupancy vehicle demonstrate lower levels of stress, higher morale, and lower blood pressure. Visit [www.carpool.ca](http://www.carpool.ca) to find a ride near you.

**Carpool.ca National Monthly Usage  
2002-05**





Phone: 1.800.668.RIDE  
Fax: 250.743.8000

Email: [information@carpool.ca](mailto:information@carpool.ca)

[www.Carpool.ca](http://www.Carpool.ca)

.....the key to ridesharing

### WHO ARE WE?

Commuter Connections, the people that bring you Carpool.ca, is committed to reducing single occupancy vehicle use through the promotion and implementation of rideshare programs. The Rideshare Review is a forum for sharing information to aid in the delivery of rideshare programs. Four times a year, we try to provide useful tips to individuals and organizations engaged in ridesharing initiatives. We would be happy to hear your feedback, success stories or any ideas you would like to see incorporated into future issues.

For more information, please visit our website at [www.carpool.ca](http://www.carpool.ca), call 1.800.668..RIDE or send an e-mail to [information@carpool.ca](mailto:information@carpool.ca).

There may be others who would benefit from information on ridesharing. Please pass this newsletter on!



### Carpool.ca Has Over 8,500 Registrants Nation-Wide!

#### Centre for Urban Transportation Research at the University of South Florida

The Center for Urban Transportation Research (CUTR), established in 1988, has become recognized nationally and serves as an important resource for policymakers, transportation professionals, the education system, and the public. With emphasis on developing innovative, implementable solutions to transportation problems, CUTR provides high quality, objective transportation expertise in the form of technical support, policy analysis, and research support that translates directly into benefits for its project sponsors.

A significant factor in CUTR's success and a unique aspect of the Center is the responsiveness resulting from its faculty of full-time employees dedicated to conducting research. The multidisciplinary research staff includes experts in economics, planning, engineering, public policy, and geography who develop comprehensive solutions for all modes of transportation while combining academic and "real world" experience.

Visit CUTR's website at [www.cutr.usf.edu/index2.htm](http://www.cutr.usf.edu/index2.htm) for a variety of resources including reports, publications, 'ask the expert', and a free TDM listserv reaching over 770 transportation professionals worldwide.