## Worksheet – Calculating Automobile Benefits

Complete Step 1, "Standby charge," only if you provide your employees an automobile for their personal use.  Therevise, go to Step 2, "Operating cost benefit."  Step 1 – Standby charge.  Simplified calculation  Use this calculation if the following conditions apply:  the employee used the same automobile throughout the year;  the employee in ordination is the employee is owned by you,  the employee is not eligible for the reduced standby charge rate as he or she does not meet the conditions set out in d) below.  Cost of automobile you provided a "(including GST and PST or HST) (see b) altowork page rate as he or she does not meet the conditions set out in d) below.  Cost of automobile you cannot be subjected in the standby charge rate as he or she does not meet the conditions set out in d) below.  Cost of automobile you cannot be subjected in the standby charge rate as he or she does not meet the conditions set out in d) below.  Cost of automobile you cannot be subjected in the standby charge in the subjected in the standby charge benefit (if negative, enter "0")  Sandby charge the enter calculation and the beginning of this chapter.  Or You must determine the number of days the automobile is not one of the following anounts, whichever is nore:  The average cost of all automobile you acquired to be of lose in the year or  The average cost of all automobile you acquired to be of lose in the year or  The average cost of all automobile to one of the following conditions apply:  You require entryless to use the automobile in the following conditions apply:  You require entryless to use the a	ast name	First name	Social ins	surance number
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Step 1 – Standby charge  Simplified calculation  Use this calculation if the following conditions apply:  the employee used the same automobile throughout the year;  the employee used the same automobile throughout the year;  the employee is not eligible for the reduced standby charge rate as he or she does not meet the conditions set out in d) below.  Cost of automobile you provided *  (including GST and PST or HST) \$ x 24% \$ \$    *For the meaning of cost of automobile, see the definitions at the beginning of the capter.  Minus: Employee reimbursements attributable to standby charge \$ \$    Detailed calculation  Before calculating 1, 2, or 3 below, please read the following instructions carefully:  a) For the meaning of cost of automobile, see the definitions at the beginning of this chapter.  b) The highest average cost of all mew automobiles is one of the following amounts whichever is more:  the average cost of all new automobiles one of the following amounts whichever is more:  the average cost of all new automobiles so men of the following amounts whichever is more:  the average cost of all new automobiles one of the following amounts whichever is more:  the average cost of all new automobiles one of the following amounts whichever is more:  the average cost of all new automobiles one of the following amounts whichever is more:  the average cost of all new automobiles one of the following amounts of the employee for the entire calendar year (including weekends and holidays).  2) calculate the standby charge at a reduced rate if the following conditions apply:  2) you require employees to use the automobile to perform their duties;  the employee uses the automobile more than 50% of the time for business purposes; and  the kilometres for personal use do not exceed 1,867 per 30-day period for a total of 20,004 kilometres a year.  9) * When you divide the total days available by 30, round off the result to the nearest whole number if it is more than one.  Examples: Available 20 days + 30 = 4.87 (round to 4)  A	ddress			
Step 1 – Standby charge  Simplified calculation  Use this calculation if the following conditions apply:  • the automobile you provide your employee is owned by you;  • the employee used the same automobile throughout the year;  • the employee's principal source of employment is not selling or leasing automobiles; and  • the employee's principal source of employment is not selling or leasing automobiles; and  • the employee's principal source of employment is not selling or leasing automobiles; and  • the employee's principal source of employment is not selling or leasing automobiles; and  • the employee's principal source of employment is not selling or leasing automobiles; and  • the employee's principal source of employment is not selling or leasing automobiles you provided  * (including GST and PST or HST)  • For the meaning of cost of automobile, see the definitions at the beginning of this chapter.  Before calculating 1, 2, or 3 below, please read the following instructions carefulty:  a) For the meaning of cost of automobiles, see the definitions at the beginning of this chapter.  b) The highest average cost of automobiles is one of the following amounts, whichever is more:  • the average cost of all automobiles you acquired to sell or lease in the year;  c) You must determine the number of days the automobile was available to the employee for the entire calendar year (including weekends and holidays).  d) Calculate the standby charge at a reduced rate if the following conditions apply:  • you require employees to use the automobile to perform their duties;  • the employee uses the automobile more than 50% of the time for business purposes; and  • the kilometres for personal use do not exceed 1,667 per 30-day period for a total of 20,004 kilometres a year.  e) * When you divide the total days available by 30, round off the result to the nearest whole number if it is more than one.  Examples: Available 20 days + 30 = 4,67 (round to 5)  Choose 1, 2, or 3  L Employee-rieased automobile: Cost of automobile (			oloyees an automobile for the	ir personal use.
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beginning of this chapter.  Minus: Employee reimbursements attributable to standby charge \$  Standby charge benefit (if negative, enter "0") \$  Detailed calculation  Before calculating 1, 2, or 3 below, please read the following instructions carefully: a) For the meaning of cost of automobiles, see the definitions at the beginning of this chapter. b) The highest average cost of all automobiles is one of the following amounts, whichever is more: • the average cost of all automobiles you acquired to sell or lease in the year; or • the average cost of all new automobiles you acquired to sell or lease in the year; or • the average cost of all new automobiles you acquired to sell or lease in the year. c) You must determine the number of days the automobile was available to the employee for the entire calendar year (including weekends and holidays). d) Calculate the standby charge at a reduced rate if the following conditions apply: • you require employees use the automobile more than 50% of the time fore. • the employee uses the automobile more than 50% of the time fore. • the employee uses the automobile more than 50% of the time fore. • the kilometres for personal use do not exceed 1,667 per 30-day period for a total of 20,004 kilometres a year.  •) * When you divide the total days available by 30, round off the result to the nearest whole number if it is more than one.  Examples: Available 130 days * 30 = 4.50 (round off the result to the nearest whole number if it is more than one.  Examples: Available 130 days * 30 = 4.50 (round to 4)  Available 130 days * 30 = 4.67 (do not round off)  Available 130 days * 30 = 4.67 (round to 4)  Available 130 days * 30 = 4.67 (round to 5)  Choose 1, 2, or 3  1. Employee-leased automobile: Cost of automobile (including GST and PST or HST), excluding insurance) \$  \$	Cost of automobile you provi (including GST and PST or HS	ided * T)	x 24%	\$
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d) Calculate the standby charge at a reduced rate if the following conditions apply:  • you require employees to use the automobile to perform their duties;  • the employee uses the automobile more than 50% of the time for business purposes; and  • the kilometres for personal use do not exceed 1,667 per 30-day period for a total of 20,004 kilometres a year.  e) * When you divide the total days available by 30, round off the result to the nearest whole number if it is more than one.  Examples: Available 20 days + 30 = 0.67 (do not round off)	c) You must determine the nur	mber of days the automobile was available	e to the employee for the entire cal	endar year (including
• you require employees to use the automobile to perform their duties;  • the employee uses the automobile more than 50% of the time for business purposes; and  • the kilometres for personal use do not exceed 1,667 per 30-day period for a total of 20,004 kilometres a year.  e) * When you divide the total days available by 30, round off the result to the nearest whole number if it is more than one.  Examples: Available 20 days + 30 = 0.67 (do not round off)  Available 130 days + 30 = 4.33 (round to 4)  Available 135 days + 30 = 4.50 (round to 5)  Choose 1, 2, or 3  1. Employer-owned automobile: Cost of automobile  (including GST and PST or HST) \$ x2% \$ 1  2. Employer-leased automobile (lessee): Monthly leasing cost (including GST and PST or HST, excluding insurance) \$ x2/3 \$ 2  3. Employee sells or leases automobiles: Highest average cost of automobiles, (including GST and PST or HST) (see b) above) \$ x1.5% \$ 3  Amount from Number of days auto available to employee  \$	• •			
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Examples: Available 20 days + 30 = 0.67 (do not round off) Available 130 days + 30 = 4.33 (round to 4) Available 135 days + 30 = 4.50 (round to 4) Available 140 days + 30 = 4.67 (round to 5)  Choose 1, 2, or 3  1. Employer-owned automobile: Cost of automobile (including GST and PST or HST)	the kilometres for personal	al use do not exceed 1,667 per 30-day per	riod for a total of 20,004 kilometres	a year.
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1. Employer-owned automobile: Cost of automobile (including GST and PST or HST)	Choose 1 2 or 3			
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## Worksheet – Calculating Automobile Benefits – cont.

Minus: Employee reimbursements for the operating cost benefit made no later than 45 days after the end of the year \$	personal we no later than 45 days after the end of the year.  Basic calculation for 2003 and later taxation years  Complete this calculation if both of the following conditions apply:  • the employee does not reimburse or only partially reimburses you for operating expenses attributable to personal use no later than 45 days after the end of the year, and  • the employee does not reimburse or only partially reimburses you for operating expenses attributable to personal use no later than 45 days after the end of the year, and  • the employee does not reimburse or only partially reimburses you for operating expenses attributable to personal use no later than 45 days after the end of the year)  • the employee form in the employee or employment personal kilometres driven	personal use no later than 45 days after the end of the year.  Basic calculation for 2003 and later taxation years  Complete this calculation if both of the following conditions apply:  • the employee does not reimburse or only partially reimburses you for operating expenses attributable to personal use no later than 45 days after the end of the year; and  • the employee did not elect to use the optional calculation, and:  - the employee's principal source of employment is selling or leasing automobiles  Personal kilometres driven	personal use no later than 45 days after the end of the year.  Basic calculation for 2003 and later taxation years  Complete this calculation if both of the following conditions apply:  • the employee does not reimburse or only partially reimburses you for operating expenses attributable to personal use no later than 45 days after the end of the year; and  • the employee did not elect to use the optional calculation, and:  - the employee 's principal source of employment is selling or leasing automobiles  Personal  kilometres driven	personal use no later than 45 days after the end of the year.  Basic calculation for 2003 and later taxation years  Complete this calculation if both of the following conditions apply:  • the employee does not reimburse or only partially reimburses you for operating expenses attributable to personal use no later than 45 days after the end of the year; and  • the employee did not elect to use the optional calculation, and:  - the employee's principal source of employment is selling or leasing automobiles  Personal kilometres driven		Operating cost benefit
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Standby charge amount  Employee reimbursements  attributable to standby charge  (\$ _ + \$ _ ) x 50% = \$ _ 8   Amount 6, 7, or 8 above  Minus: Employee reimbursements for the operating cost benefit made no later than 45 days after the end of the year  Total of amounts (A) or (B) and (C) (employee taxable benefit you report in box 14 and under code 34 of the T4 or, if applicable.	• the employee does not reimburse or only partially reimburses you for operating expenses attributable to personal use no later than 45 days after the end of the year; and  • the employee did not elect to use the optional calculation, and:  - the employee's principal source of employment is selling or leasing automobiles  Personal  kilometres driven  or  - the employee occupies any other employment  Personal  kilometres driven  x 17¢ = \$  OR  Optional calculation (This calculation may not be beneficial in all cases.)  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