### Employer-Provided Parking Policy

#### POLICY STATEMENT
The City of Hamilton recognizes that there are some positions where an employee will require the use of their personal vehicle to conduct official City business on a regular basis. As such, the City supports employees through the provision of Employer-Provided Parking if usage meets established criteria.

#### PURPOSE
The purpose of this Policy is to outline the eligibility criteria that must be met in order to qualify for Employer-Provided Parking.

#### SCOPE
This Policy applies to all City of Hamilton employees including but not limited to permanent, temporary, contract, students and interns.

Elected Officials are exempt from this policy; however, Elected Officials have a responsibility to administer this policy in their capacity as the supervisor of their staff.

An employment agreement or contract that provides Employer-Provided Parking takes precedence over this Policy.

Employees who use their private vehicles for City business fewer than three days per week may be reimbursed for parking costs on a per trip basis in accordance with travel and mileage policies.

#### DEFINITIONS

**Downtown Core**
This includes Hamilton’s downtown area within the perimeter of Queen Street, York Blvd / Wilson Street, Wellington Street, and Hunter Street.

**Employer-Provided Parking**
Any daily, weekly, monthly parking not related to business travel that is either paid for on behalf of the employee or assigned to an employee as part of a lease inclusion, or an owned lot where parking has been assigned to an employee.

**Grandfathered**
The exemption of some employees from the terms and conditions of this policy based on their status in regard to previous policies. The City has established specific criteria and a cut-off date that an employee must meet in order to be grandfathered, and thus exempt, from this Policy.
| **Parking Exemption Permits** | A permit issued to eligible employees to exempt personal vehicles from specified parking regulations, while the employee is **actively engaged** in the performance of their duties in the field, and where such duties require the vehicle to be in close proximity to the work site. |
| **Trip** | Travel required for official City of Hamilton business that causes an employee to leave and return to the workplace, other than daily commuting between home and the workplace. Employees may make multiple trips within a day, but as per Canada Revenue Agency guidelines, multiple trips within a day would count as one day for the purposes of calculating the taxable benefit as well as in determining continued eligibility and entitlement per this policy. |
| **PRINCIPLES** | All Employees who choose to drive to work will be required to obtain and pay for their own parking unless they meet the criteria outlined for Employer-Provided Parking. |
|  | The City of Hamilton endeavours to build a prosperous and healthy community and conduct business in an efficient and sustainable manner. As such, Employees are encouraged to contribute to the sustainability of the community and corporation through the use of alternative methods of transportation whenever possible and through the responsible use of their vehicle for City business where alternative transportation methods are not possible. |
|  | Employees are encouraged to smart commute through programs such as employee discounted bus passes, carpooling, car share, and through secured bike parking facilities. |
| **TERMS & CONDITIONS** | **All costs associated with Employer-Provided Parking are to be funded through Departmental Budgets.** |
| **Use of Personal Vehicle for City Business** | Employees who are required to use their personal vehicles for official City business **126 days** per year (or three days per week on average, taking into account absences such as those due to vacation and statutory holidays) are eligible for employer-provided parking. |
|  | The trips taken must be for City business and employees must not count trips that are not for official City business. As outlined in the Code of Conduct for Employees Policy, it is fraudulent to misrepresent information, including parking requirements and |
Available Parking

There may be some City of Hamilton work locations (primarily outside of the downtown core) where parking is available to employees as a part of a building’s lease and has no market value as parking is abundant within the area. Ability to access available parking is not an employee entitlement and parking remains with the building should the employee move work locations.

POLICY EXCEPTIONS

Grandfathered Employees

Any employee in the downtown core, who had employer-paid parking in the downtown core effective 2005-03-09, is exempt from this policy. This exemption continues to apply in the event that these employees voluntarily move to another position in the downtown core (through the job posting process).

Other Exceptions

There may be some instances where the provision of employee parking does not meet established criteria outlined within this policy but does result in a clear benefit or cost savings to the City of Hamilton. These exceptional cases require a business case to be approved by the General Manager or designate, or an Elected Official, in the case of their Support Staff.

Employment Contract

There may be limited instances where a new Employee may be granted Employer-Provided Parking as a part of their employment contract. Such instances must be approved by the General Manager in consultation with Human Resources.

Employees continue to retain Employer-Provided Parking for the period in which their contract is in effect. If the employee leaves the position and enters into a new employment contract, their entitlement to Employer-Provided Parking ceases, and will have to be renegotiated within their new contract.

TAXABLE BENEFIT IMPLICATIONS

Canada Revenue Agency assesses Employer-Provided Parking to be a taxable benefit where they deem the parking spot to have a market value and where an employee does not use their vehicle for Official City business three days a week on average (including statutory holidays and vacation). As such, the provision of employer provided parking may be reported as a benefit to the employee and will thus be taxable.

In the case where an Employee meets City of Hamilton criteria
for Employer-Provided Parking but does not meet the Canada Revenue Agency’s criteria, a taxable benefit will be applied proportionate to use.

Payroll will notify affected Employees where a taxable benefit is assessed.

**RESPONSIBILITIES**

**Employees**
- Keep a record of all trips taken for purposes of official City business in accordance with the Employee Provided Parking Procedure
- Inform direct supervisor with regard to any changes that may affect eligibility

**Manager/Supervisor**
- Determine employee eligibility for Employer-Provided Parking
- Regularly review employee mileage and expense histories and approve Employer-Provided Parking permits accordingly on a quarterly basis. This is done to ensure that employees who receive Employer-Provided Parking continue to meet the policy’s eligibility criteria.
- Keep a central record of all approved Employer-Provided Parking permits, employees approved for Employer-Provided Parking, and mileage expense histories within the department’s Finance and Administration Section (for annual review, potential audits, or Freedom of Information (FOI) requests.)

**General Manager & Elected Official**
- Review and approve business cases for the provision of Employer-Provided Parking that is exceptional or will be an addition to a new Employee’s employment contract
- Sign-off on the Application for Employer-Paid Parking Form based on the employee meeting eligibility criteria per Policy

**Payroll**
- Assess taxable benefit implications as per Canada Revenue Agency guidelines
- Inform employees of the taxable benefit implications of their employer provided parking.
- Provide the F&A staff with annual report of all employees
with Employer-Provided Parking, the number of trips reported, their exemption status if applicable, and whether they met the continued eligibility criteria. F&A staff will disseminate the information to the General Managers.

- Maintain Employer-Provided Parking records
- Distribute and monitor Parking Exemption Permits
- Review applications for Employer-Provided Parking
- Issue parking permits to eligible employees

**COMPLIANCE**

Failure to comply with this Policy may result in termination of Employer-Provided Parking; and will result in appropriate disciplinary measures, up to and including dismissal from employment.

**RELATED DOCUMENTS**

The following related documents are referenced in this Policy:

1. Employer-Provided Parking Procedure
2. Application for Employer-Provided Parking
3. Mileage Claims Form
4. EC Pass Program
5. Smart Commute
6. Code of Conduct for Employees Policy

**HISTORY**

The following stakeholders were consulted in the revision of this policy:

- The Corporate Policy Review Group;
- Finance and Administration; and
- Hamilton Municipal Parking System

This policy updates and supersedes Employee Parking Policy (Downtown) 2011-02-10

The amended Employee Parking Policy was approved by Senior Management Team on 2014-12-11