



Ceiling Amounts for Housing Benefits Paid in Prescribed Zones

Changes for 2016

Message to employers

This is an update of the ceiling amounts for rent and utilities for 2016.

For a list of qualifying communities in prescribed zones go to www.cra.gc.ca/northernresidents. At that page, click on “Northern residents deductions,” then “Places located in prescribed zones.” For information on how to calculate and report benefits, see Guide T4130, *Employers’ Guide – Taxable Benefits and Allowances*. To get forms and publications, go to www.cra.gc.ca/forms or call 1-800-959-5525.

Housing benefit ceiling amounts

For prescribed zones without a developed rental market, we have increased, where applicable, the ceiling amounts for rent and utilities to reflect the increase in the shelter part of the consumer price index. Use the following amounts to determine the maximum value of a housing benefit that you report for employees in prescribed zones.

■ Common shelter

A common shelter means a bunkhouse, rooming house, or dormitory, and excludes accommodations described under either the “Apartment and duplex” or “House and trailer” categories.

2016 – **\$188** per month
2015 – **\$186** per month

■ Apartment and duplex

An apartment or duplex includes a triplex or other multiple-unit building, and excludes a semi-detached house, row house, or similar accommodation, or a dwelling described under either the “Common shelter” or “House and trailer” categories.

2016 – **\$508** per month, rent only
– **\$247** per month, utilities only
– **\$755** per month, rent and utilities

2015 – **\$501** per month, rent only
– **\$243** per month, utilities only
– **\$744** per month, rent and utilities

■ House and trailer

A house or trailer includes a detached, semi-detached or row house, trailer, and excludes accommodations described under either the “Common shelter” or “Apartment and duplex” categories.

2016 – **\$850** per month, rent only
– **\$376** per month, utilities only
– **\$1,225** per month, rent and utilities

2015 – **\$837** per month, rent only
– **\$370** per month, utilities only
– **\$1,207** per month, rent and utilities