

CORPORATE POLICY



Policy Title: **Employee Paid Parking**
Policy Category: **Human Resources**
Policy No.: H-001
Department: Human Resources
Approval Date: December 5, 2011
Revision Date:
Author: Karen Boa
Attachments: Appendix 1
Appendix 2
Related Documents/Legislation:
CAO2011-007
Key Word(s): Parking, Employee

POLICY STATEMENT:

This policy specifies the terms and conditions of the City's employee paid parking permit system and the implementation schedule for participants. The cost of the parking permit is based on market rates in recognition of the economic value of parking at the Waterloo City Centre, the Museum lot, and any lots deemed to be within the Canada Revenue Agency (CRA) zone. As such, the market rate and the cost of a paid parking permit will be subject to change from time to time. The paid parking system will be phased in according to an implementation schedule in the transition from an employee paid taxable benefit to a paid parking permit system in accordance with Appendices 1 and 2.

The permit program ensures that Staff who regularly drive to work and want to park in the CRA area have access to a secured parking space on a regular basis. As regular users, staff are required to obtain a permit by participating in the parking permit program. Staff will not be eligible for day rate credits when absent for reasons including vacation or sick time.

PURPOSE:

The paid parking permit program recognizes that employees and elected officials may need to use their personal vehicles to conduct city business on behalf of and to the benefit of the Corporation and the community to varying degrees. In this regard, the policy aims to ensure the efficient use of City of Waterloo parking resources based on a fair and consistent paid parking permit system in the UpTown where the application of credits is based on the frequency of weekly actual business usage.

Mandatory Policy, *Municipal Act*: No

Policy Administration Team, Review Date: November 20, 2012

Corporate Management Team, Review Date: November 20, 2012

The policy also aims to foster initiatives concerned with alternative commuting instead of single-occupancy vehicle usage with the objective of reducing traffic in the City core. In these regards, this policy aligns with the City of Waterloo's Transportation Master Plan, UpTown Parking Strategy, Official Plan, and Environmental Strategy, as well as the Regional Transportation Master Plan.

DEFINITIONS:

- a.) **City Business** – means the business of the Corporation including but not restricted to undertaking inspections, site visits, monitoring, enforcement, data gathering, repairs, technical support, and attending meetings, training or conferences.
- b.) **CRA Zone** – means lands owned by the Corporation containing parking that is determined to have a definable fair market value by the Canada Revenue Agency, and therefore subject to the taxable benefit provisions of the *Canadian Income Tax Act*. This policy recognizes that the CRA Zone may change from time to time, as determined by the Canada Revenue Agency. The CRA Zone currently (January 2012) comprises an area in UpTown Waterloo limited to the Waterloo City Centre parking lots and the Museum Lot as herein defined.
- c.) **Corporation** – means The Corporation of the City of Waterloo.
- d.) **Museum Lot** – means the parking lot owned by the City of Waterloo at the northeast corner of Erb Street West and Father David Bauer Drive, and associated City buildings.
- e.) **Underground Parking** – means the parking located in the underground structure beneath the Waterloo City Centre that is occupied between 8:00 a.m. and 5:00 p.m. Monday to Friday.
- f.) **Waterloo City Centre** – means the lands at 100 Regina Street South in the City of Waterloo, and includes the City Centre Parking Lot, the Regina Street Parking Lot, the Station Parking Lot, the William Street Parking Lot, and the Herbert Street Parking Lot.

SCOPE:

Students and volunteers may obtain a parking permit at no charge and will be considered exempt from the requirement to obtain a paid parking permit. Students paid by the Corporation may be subject to the application of a taxable benefit.

Part time elected officials who park in the CRA Zone will not be required to obtain a parking permit as they will typically be parking after 5pm in the CRA zone.

Employees and elected officials may qualify to be exempted from having to obtain a paid parking permit subject to the extraordinary circumstance or mobility impairment terms and conditions specified in the policy.

Collective agreements and Staff Association language may supersede applicable provisions of this policy where applicable.

POLICY COMMUNICATION:

This Policy will be made available to staff on Citycentral and the Communications Division will develop a specific communications plan including a frequently asked questions section.

POLICY:

This employee paid parking policy applies to employees (full-time, part-time and contract) and elected officials who wish to secure a parking space in CRA zone parking lots between the hours of 8am and 5pm from Monday until Friday. Day rate passes cannot be used on an ongoing basis. In this regard, full time employees should refer to Appendix 1 for the parking permit implementation schedule and part time employees should refer to Appendix 2 for their parking permit implementation schedule unless they park underground

All City employees, students, volunteers, and elected officials parking in the CRA Zone between 8am and 5pm are required to obtain a parking permit issued by the City's Public Works Services Department and to display the permit on their windshield rear view mirror.

Full time elected officials who park in the CRA Zone for extended periods of time on a daily basis between 8 am and 5 pm will pay the cost of obtaining a parking permit. Part time elected officials may obtain a parking permit at no charge.

Employees who regularly park in the CRA Zone between 8am and 5pm and who are required to use their personal vehicles to conduct City Business will be eligible to receive a full or partial credit against their parking permit charge based on frequency of City Business usage of their personal vehicle. In this regard, the maximum reimbursement will be limited to 4 days per week for CMT members and for any elected officials who regularly park in the CRA Zone between 8am and 5pm.

Employees will use the mileage expense form to indicate a parking day exemption when they submit their mileage expenses for reimbursement. The employee will receive a daily rate reimbursement for each day that they use their personal vehicle to conduct City business. Finance will adjust the employee's monthly parking rate payment accordingly as per Appendix 1.

For example; an employee who has used their vehicle for business purposes on 5 days in a month submits the expense form indicating parking day exemptions for those 5 days. The employee will receive a daily rate reimbursement for 5 days as a reduction to their monthly rate.

City employees who are required to travel to the CRA Zone from other City facilities to conduct City Business between 8:00 a.m. and 5:00 p.m. Monday to Friday will be provided with visitor parking permits at no charge.

Employees who do not typically park in CRA zone parking lots because they regularly walk, cycle, take transit, or use an alternative commuting mode rather than an automobile to get to work in the CRA zone, will be issued a maximum of 8 parking 'day-passes' at no charge per year for valid personal reasons and when they are infrequently required to bring their personal vehicle to work to conduct City Business. Once these employees exceed the 8 pass limit they should use the Parkade.

Employees who are required to work on a temporary basis due to project work at a facility such that they want to secure parking in the CRA Zone on a regular basis 3 or fewer days per week may be eligible to be exempt from having to obtain a paid parking permit.

Extraordinary Circumstances and Mobility Impairment

City employees in the CRA Zone who experience an extraordinary circumstance may request employer-paid parking (no charge) or a parking subsidy for the duration of the extraordinary circumstance. Such requests shall be in writing to the City's Chief Administrative Officer and the decision to grant or deny the request shall be made within 12 business days at the discretion of the Chief Administrative Officer. Without limiting the generality of the foregoing, an example of an extraordinary circumstance could be a medical condition that places an employee in difficulty.

Notwithstanding anything to the contrary in this policy, upon written request to the City's Chief Administrative Officer, the Corporation will provide parking at no charge to City employees in the CRA Zone with severe or prolonged mobility impairments who qualify to receive disability-related employment benefits.

Alternative Modes of Transportation / Transportation Demand Management (TDM)

The City recognizes that the lack of transit options and infrastructure in certain parts of the community and beyond Waterloo represents a barrier to the use of alternative modes of transportation for some employees. Some employees are dependant upon the automobile, as it offers certain advantages related to productivity and work-life balance.

While the City recognizes these benefits, it also seeks to balance automobile use with non-automobile modes of transportation such as walking, cycling, and transit wherever possible. Non-automobile modes of transportation can reduce costs, lessen impacts on the environment, reduce energy consumption, enhance mobility in congested urban areas, and promote wellness through physical activity. City employees, volunteers, students, and elected officials are encouraged to use alternative forms of commuting rather than single-occupancy vehicles wherever possible.

Parking permit revenues collected from City employees in the CRA Zone will be directed in part towards Transportation Demand Management (TDM) programs for employees, students, volunteers, and elected officials working at facilities in the CRA Zone. TDM programs including:

- discounted transit passes
- access to Grand River CarShare Cooperative
- designated carpooling areas and incentives
- designated small vehicle areas
- park-and-stride program
- guaranteed ride home service
- secured bicycle parking facilities

Enhancements for future consideration will include bike-share programs and shower and change facilities.

General Provisions

The Corporation will deduct an amount equal to the cost of the required parking permit from the pay of each employee affected by this policy as part of the bi-weekly payroll. Parking locations will be identified on the required parking permit.

It is not the purpose of this policy to relocate existing employee, student, volunteer, or elected official parking spaces; however, from time to time and as the need arises, the City reserves the right to relocate employees as necessary either temporarily or permanently. The Corporation will assign parking locations in the CRA Zone based on availability, needs, safety/security, and destination proximity.

With respect to any taxable benefit for parking pursuant to the *Canadian Income Tax Act*, the employee, elected official, student, or volunteer shall pay the applicable income taxes, not the Corporation.

Appendix 1: Parking Permit Cost Implementation Schedule 2013 *

Location	January 1, 2013 (25% of Average Market Value Rate)		2013 Market Value Rate (including HST)	
	Day Rate**	Yearly Rate	Day Rate**	Yearly Rate
City Centre Lot	\$1.32 per day	\$328.49 per year	\$5.30 per day	\$1,313.96 per year
Regina Street Lot	\$1.32 per day	\$328.49 per year	\$5.30 per day	\$1,313.96 per year
Station Lot	\$1.32 per day	\$328.49 per year	\$5.30 per day	\$1,313.96 per year
William Street Lot	\$1.32 per day	\$328.49 per year	\$5.30 per day	\$1,313.96 per year
Herbert Street Lot	\$1.32 per day	\$328.49 per year	\$5.30 per day	\$1,313.96 per year
Underground Parking	\$2.52 per day	\$627.15 per year	\$10.11 per day	\$2,508.60 per year

* The yearly rate as a percentage of the average market value rate will increase in January 2014 to 50%, to 75% in January 2015 and to full implementation of the average market rate in January 2016.

The taxable benefit will continue to be applied to the portion of the total average market value rate that the employee does not pay as a permit cost as follows; 75% in January 2013, 50% in January 2014, 25% in January 2015 and no taxable benefit portion as of January 2016 with full implementation of the parking permit program.

** Based on 248 working days (365 days – 104 weekend days – 13 (statutory holidays + float day) = 248).

Please note: The cost of a parking permit for City employees, students, volunteers, and elected officials in 2014 and beyond will be set in accordance with this policy.

Example:

An employee who parks at City Hall Regina St lot uses his vehicle as follows over the month;

<i>Week one: Business usage on</i>	<i>2 days</i>
<i>Week two: Business usage</i>	<i>1 day</i>
<i>Week three: Business usage</i>	<i>4 days</i>
<i>Week four: Business usage</i>	<i>3 days</i>
<i>Total Monthly days of business usage =</i>	<i>10 days</i>

The employee will receive the daily rate X 10 as a partial reimbursement of his monthly parking permit cost. ($328.49/12 = \$27.37 - \$13.00 (\$1.32 \times 10) = \14.17 monthly permit cost reduction.

Appendix 2: Part Time Staff Paid Parking Permit Pro-rated Cost Reduction

Standard Hours Worked In A Part-Time Schedule		Prorated Percentage
35 Hour Work Week	40 Hour Work Week	
7	8	20%
14	16	40%
21	24	60%
28	32	80%

CARPOOLING INCENTIVE

The cost of carpooling parking permits will be set at fifty percent (50%) of the cost of a standard parking permit.