



## Ceiling Amounts for Housing Benefits Paid in Prescribed Zones

### Changes for 2012

#### Message to employers

This is an update of the ceiling amounts for rent and utilities for 2012.

Qualifying communities are listed in the publication T4039, *Northern Residents Deductions Places in Prescribed Zones*. For information on how to calculate and report the benefits, see Guide T4130, *Employers' Guide – Taxable Benefits and Allowances*. To get forms and publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221.

#### 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, dormitory, and excludes accommodations described under either the "Apartment and duplex", or "House and trailer" categories.

2012 – \$177 per month

2011 – \$173 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.

2012 – \$477 per month, rent only

– \$232 per month, utilities only

– \$708 per month, rent and utilities

2011 – \$467 per month, rent only

– \$277 per month, utilities only

– \$694 per month, rent and utilities

##### ■ House and trailer

A house or trailer includes a detached, semi-detached or row house, trailer, and accommodations excluded under either the "Common shelter" or "Apartment and duplex" categories.

2012 – \$797 per month, rent only

– \$353 per month, utilities only

– \$1,150 per month, rent and utilities

2011 – \$781 per month, rent only

– \$345 per month, utilities only

– \$1,126 per month, rent and utilities