

Drivers of VEMA vehicles with personal mileage: RESPONSE REQUIRED BY DECEMBER 15

VEMA and Department of Finance eliminated the additional T4 for vehicle taxable benefits in 2018. For this year, staff will continue to receive a single T4, eliminating additional paperwork and making a more effective use of resources. Thanks to everyone for submitting all your data to us by early January, which made this possible.

Defining vehicles as automobiles or non-automobiles continues to create additional work. VEMA has always provided the taxable benefit data to drivers and they tell us how to define the automobile in our system. This would happen in late January and will appear on your regular T4 issued by Manitoba Finance.

**If the vehicle is used
the same way each year,
there will generally not be a
need to change the definition.**

**If there are any changes to the
usage/driver or if you have
questions, please contact
David Kinoshita at
204-945-3626.**

Definitions provided by the Canada Revenue Agency:

An automobile is a motor vehicle that is designed or adapted mainly to carry individuals on highways and streets, and has a seating capacity of not more than the driver and eight passengers.

An automobile does not include:

- an ambulance
- clearly marked police or fire emergency response vehicles
- clearly marked emergency medical response vehicles used to carry emergency medical equipment and one or more emergency medical attendants or paramedics
- a motor vehicle you bought to sell, rent, or lease in a motor vehicle sales, rental or leasing business, except for benefits arising from personal use of an automobile
- a van, pick-up truck, or similar vehicle that meets either of the following criteria:
 - can seat no more than the driver and two passengers, and in the year it is acquired or leased is used (50% or more of the distance driven) to transport goods or equipment in the course of business
 - in the year it is acquired or leased, it is used (90% or more of the distance driven) to transport goods, equipment, or passengers in the course of business

OR

- pick-up trucks that you bought or leased in the tax year that meet both of the following criteria:
 - are used (50% or more of the distance driven) to transport goods, equipment, or passengers in the course of earning or producing income
 - are used at a remote work location or at a special work site that is at least 30 kilometers away from any community having a population of at least 40,000

Similar to personal tax information employees provide when they begin employment, **we require employees to tell us prior to December 15 how to define the automobile**, based on the CRA definition for how it is being used. Information will be input into our system immediately, allowing us to transfer the data to Finance on their required date. This will complete the process for the employee and VEMA by early January.

We recognize that the departments who have vehicles in these CRA categories understand the situation. We are attempting to move up the "date of declaration" by the employee so when the data is prepared by VEMA all information is correct, and can flow to Finance to be part of the T4.

VEMA will do its best to answer any questions and make this change as seamless as possible. Thank you for helping us make this process better!