

# Car

## Year 2023

Employer-supplied automobile for the employee

Maximum capital cost for the allowance claim	
passenger car	\$ 36,000
zero-emission passenger car	\$ 61,000

Monthly lease limit	\$ 950
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Maximum monthly interest deduction	\$ 300
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Tax-exempt allowances for employees:

- first 5,000 kilometers	\$ 0.68
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- each additional kilometer	\$ 0.62
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Taxable benefit:

standby charges:

- employer-owned automobile	2% of the cost of automobile
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- employer-leased automobile	2/3 of the monthly lease cost
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operating costs:

- \$ 0.33 for each personal kilometer

or

- 50% of standby charges