



# Ceiling Amounts for Housing Benefits Paid in Prescribed Zones

## Changes for 2021

### Message to employers

This is an update of the ceiling amounts for rent and utilities for 2021.

For a list of qualifying communities in prescribed zones go to [canada.ca/taxes-northern-residents](https://canada.ca/taxes-northern-residents). At that page, click on “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 [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) 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.

2021 – \$207 per month  
2020 – \$203 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.

2021 – \$558 per month, rent only  
– \$271 per month, utilities only  
– \$829 per month, rent and utilities  
2020 – \$547 per month, rent only  
– \$266 per month, utilities only  
– \$813 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.

2021 – \$933 per month, rent only  
– \$413 per month, utilities only  
– \$1,346 per month, rent and utilities  
2020 – \$916 per month, rent only  
– \$405 per month, utilities only  
– \$1,320 per month, rent and utilities