



Ceiling Amounts for Housing Benefits Paid in Prescribed Zones

Changes for 2022

Message to employers

This is an update of the ceiling amounts for rent and utilities for 2022.

For a list of qualifying communities in prescribed zones go to 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 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.

2022 – \$213 per month
2021 – \$207 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.

2022 – \$575 per month, rent only
– \$279 per month, utilities only
– \$855 per month, rent and utilities

2021 – \$558 per month, rent only
– \$271 per month, utilities only
– \$829 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.

2022 – \$962 per month, rent only
– \$425 per month, utilities only
– \$1,387 per month, rent and utilities

2021 – \$933 per month, rent only
– \$413 per month, utilities only
– \$1,346 per month, rent and utilities