# Parking and Transportation Tax: Practical Implications

Higher Education Taxation Institute
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#### Moderator

Benjamin A. Davidson, The University of North Carolina at Chapel Hill

#### **Panelists**

Kelly Farmer, University of Minnesota

**Kyle N. Richard,** University of Washington Division of the Washington State Attorney

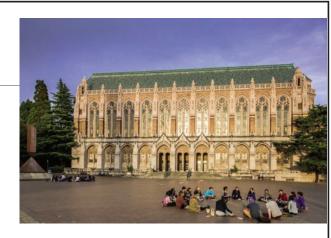
Kyle R. ZumBerge, The University of Texas System Office of General Counsel

## University of Washington

Stalls:

• Total: 15,987

• Employee Permits: 7,287



- Employees pay for parking via payroll deduction (pre-tax)
- Used Notice 2018-99 Safe Harbor

## **University of Washington**

- Employees and students pay for transit passes via payroll deduction (or, in some cases, receive them for free)
- UW pays transit agencies per trip



# University of Minnesota – Parking Facts

### ■ 5 campus system

- Twin Cities 20,000 spaces
- Duluth 4,500 spaces
- Morris 1,300 spaces
- Crookston 1,200 spaces
- Rochester Third party spaces

#### ■ Twin Cities

- Approximately \$33 million total parking revenues
  - Daily, Student Contracts, Employee Contracts, Departmental Contracts
- Approximately 1/3 parking revenues is withheld from employee paycheck





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