

Parking and Transportation Tax: Practical Implications

*Higher Education Taxation Institute
June 4, 2019*

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
General's Office

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

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: Parking and Transportation Tax: Practical Implications

Also available as part of the eCourse

[2019 Higher Education Taxation eConference](#)

First appeared as part of the conference materials for the 7th Annual Higher Education Taxation Institute session "Parking and Transportation Tax: Practical Implications"