Parking and Transportation Tax: Practical Implications

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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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