

1 Q. (Reference 2017 GRA Volume II, Exhibit 3, page 3) If Hydro does include personal
2 management use on T4s for income taxes, how is this taxable benefit for personal
3 use by Hydro management calculated?

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6 A. Hydro calculates the taxable benefit as per the Canada Revenue Agency rules.¹

¹ Further information on the calculation of vehicle taxable benefits may be obtained on the Canada Revenue Agency website, <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-benefits.html>