

2014 Survey of Tax Treatment of Remuneration for Elected Officials

Comparator Municipalities	Tax Treatment
City of Brampton	1/3 non-taxable
City of Brantford	1/3 non-taxable
City of Burlington	100% Taxable
City of Guelph	1/3 non-Taxable
City of London	1/3 non-Taxable
City of Mississauga	100% Taxable
Regional Municipality of Halton	100% Taxable
Regional Municipality of Niagara	1/3 non-taxable
Regional Municipality of Peel	100% Taxable
Regional Municipality of Waterloo	100% Taxable
Town of Oakville	100% Taxable
Other Municipalities	Tax Treatment
City of Ottawa	100% Taxable
City of Windsor	1/3 non-taxable
Region of Durham	100% Taxable
Regional Municipality of York	100% Taxable