AISH INCOME CATEGORY TABLE

Non-Exempt Income[1]

Pension Income (received by client)[2]

- Adult Support payments (alimony)
- Alberta Seniors Benefit(ASB) [3]Alberta Seniors Benefit Supplementary Accommodation Benefit
- Annuities (pension-related)
- Canada Pension Plan (CPP) Children's Benefits
- CPP Disability
- CPP Retirement
- CPP Survivor's Benefit
- Employment Insurance (EI)
- Guaranteed Income Supplement (GIS) [3,4]
- Income Funds (e.g. Life Income Fund (LIF), LRIF, PRIF, RLIF, RRIF)[4]
- Old Age Security (OAS)[3]
- OAS Allowance/Allowance for the Survivor
- Pension income (including tax-exempt pension income of a Treaty Indian)
- Provincial Pension Plans (Quebec & Saskatchewan)
- Retirement Compensation Arrangement
- Sponsorship payments
- Veteran's Affairs financial benefits
- Worker's Compensation Board (WCB) wage replacement benefits

Partially Exempt Income

Self-Employment

- Business income
- Farming income
- Fishing income
- Land lease for oil/mineral exploration
- Professional income
- Self-employment income

Passive Business

- Annuities (non-pension)
- Investment Income, including bonds, capital gains, dividends, interest, mutual funds, and stocks
- Oil/mineral royalties
- Partnership income
- Rental income
- Trust income

Pension Income (received by cohabiting partner)

- See footnote 2 below

Employment

- Awards or Prizes for employment achievement
- Deferred Profit Sharing
- Employment income
- Employment income of a Treaty Indian earned on Reserve
- Insurance: Long-Term Disability payments
- Mileage rates that are above the reasonable rate set by CRA[4]
- Northern Living Allowance
- Severance pay/Retiring Allowance
- Sheltered workshop income
- Training Allowance

Other

- Canada Emergency Response Benefit[4]

Fully Exempt Income

- Affordability payments
- AISH benefits
- Alberta Family Employment Tax Credit (AFETC)
- Alberta Seniors Benefit (received by a cohabiting partner)
- Annuities (structured settlements)
- Awards or prizes for academic or community achievement
- Canada Child Benefit
- Canada Dental Benefit
- Canada Housing Benefit
- Canada Pension Plan (CPP) – Children's Benefits (received by client on behalf of their dependent child)
- CPP – Death Benefit
- Child support payments
- Child Disability Benefit
- Children's Services payments
- Cost-of-Living increase from the Government of Canada[4]
- Crime Compensation Board payments
- Dependent Child income
- Federal One-Time Payment to Persons with Disabilities in response to COVID-19
- Federal or provincial compensation or settlement payments[4,5,6]
- First Nations Band payments
- Gifts (including cash gifts or goods in kind)
- Grants for education, training, to start a business, for home renovations or repair, or artist grants
- Government utility credits, refunds or rebates
- GST Credit
- Honoraria
- Income Tax Refunds
- Inheritances[6]
- Insurance: life insurance, income protection plans, global settlements, replacement of damaged/stolen property
- Land Claim Settlements
- Learner funding through Alberta Works, Income Support (for EI-Learners)[4]
- Rent supplement payments from the Alberta government or provided by an agency of its behalf
- Payment received for a one-time cost of living increase from the Government of Canada
- Registered Disability Savings Plan (RDSP) withdrawals
- Registered Education Savings Plan (RESP) payments
- Registered Retirement Savings Plan (RRSP) withdrawals
- Remote Area Heating Allowance
- Scholarships or bursaries
- Student Loans
- Tax Free Savings Account (TFSA) interest earned within CRA allowable contribution limits
- Veteran's Affairs compensation[4]
- WCB - supplemental payments and payments made under the *Special Payments Act*[4,6]
- Winnings (cash) from lotteries or other games of chance
- Working Income Tax Benefit (WITB) and WITB-Disability payments

[1] Any income reportable to the Canada Revenue Agency (CRA) that is not provided with a full or partial income exemption is considered to be non-exempt by the AISH program.

[2] Pension income received by a cohabiting partner is partially exempt, with two exceptions: Alberta Seniors Benefit payments are fully exempt if received by a cohabiting partner; sponsorship payments are non-exempt regardless of whether they are received by a client or cohabiting partner

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Classification: Protected A

[3] Clients who receive a monthly OAS pension (excluding the OAS Allowances) or GIS are not eligible for AISH. Clients who receive the ASB (excluding the ASB Supplementary Accommodation Benefit) are not eligible for AISH as eligibility for the ASB is tied to eligibility for OAS.
[4] See Income Type Exemption Table for additional important information
[5] See Income Type Exemption Table for the provincial and federal compensation and settlement payments that have been exempted.
[6] Investment income earned from this money is subject to a partial income exemption

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