

Assured Income for the Severely Handicapped

Subject: Siksika Nation Global Settlement Agreement: Treatment of the July 2022 Per Capita Distribution Payments

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BACKGROUND:

Siksika Nation has reached a Global Settlement Agreement with the Government of Canada with respect to four claims, including a claim regarding reserve land illegally surrendered in 1910. In July 2022, Siksika Nation will be issuing per capita distribution (PCD) payments of up to \$40,000 to each of its members.

PCD payments provided with funds from the Agreement are not considered income by the Assured Income for the Severely Handicapped (AISH) program, as they are not reportable to the Canada Revenue Agency under the federal *Income Tax Act*.

These payments, and any asset to the extent it was purchased with the payment, are exempt assets, in accordance with Ministerial Order No. 2022-11.

Note: The asset exemption only applies to the July 2022 PCD payment resulting from the Global Settlement Agreement. The treatment of any future PCD payments provided with funds from the Agreement, as an asset, will be addressed separately.

INTENT:

To ensure AISH policy accurately reflects the treatment of the July 2022 PCD payments from proceeds of the Siksika Nation Global Settlement Agreement.

POLICY:

The following policies have been updated:

- The [Income Type Exemption Table](#) under the [Income Policy](#)
- [Government Payments](#)