

Subject: Treatment of Canada Workers Benefit Payments

Number: AISH-Program-2019-022

Date Issued: November 15, 2019

Effective Date: Immediately

Issuer: Stephen Gauk
Executive Director
Income and Employment

Distribution: **Community and Social Services**
AISH Program Policy Manual Update Subscribers

BACKGROUND:

The Working Income Tax Benefit (WITB) is a federal refundable tax credit that provides tax relief for eligible low-income Canadians. Individuals who are eligible for the Disability Tax Credit (DTC) may also receive a WITB Disability Supplement.

The federal government replaced the WITB with the Canada Workers Benefit (CWB) in the 2019 tax year. Individuals who are eligible for the DTC may also be eligible for a CWB Disability Supplement under the replaced tax credit.

Similar to the WITB, the CWB is a refundable tax credit that is intended to supplement the earnings of low income workers and improve work incentives for low-income Canadians.

Note: CWB payments may be provided in advance. As a result, some Albertans may already be receiving these payments.

CWB Payments as Income

CWB payments are not included in the determination of income as they are not reportable to the Canada Revenue Agency (CRA) under the federal *Income Tax Act* (*Assured Income for the Severely Handicapped Act*, Schedule 2, section 1).

CWB Payments as Assets

In keeping with the intent of the CWB, these payments have not been exempted as assets.

INTENT:

To ensure that AISH policy accurately reflects the treatment of CWB payments.

POLICY:

The following policies have been updated:

The [Income Categories Table](#) and the [Income Type Exemption Table](#) have been updated under the [Income](#) Policy.

[Government Payments](#)