



Program Policy Manual Update

Assured Income for the Severely Handicapped

Subject: Treatment of the Alberta Child and Family Benefit as Income

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BACKGROUND:

The Alberta Child Benefit (ACB) and the Alberta Family and Employment Tax Credit (AFETC) are refundable tax benefits that provide financial assistance to low and middle income families in Alberta.

The Government of Alberta has introduced the Alberta Child and Family Benefit (ACFB) to enhance and replace the ACB and AFETC. Effective July 1, 2020, eligible families will receive the ACFB and amounts will depend on the household's net income and number of dependent children.

The new ACFB payments are **not reportable** under the federal *Income Tax Act*. As such, the ACFB is **not included in the determination of income** pursuant to Schedule 1.1, section 1(1)(a) of the AISH General Regulation.

INTENT:

To ensure that AISH program policy accurately reflects how the program treats ACFB payments as income.

POLICY

The following policy documents in the [Income](#) policy have been updated:

- [Income Type Exemption Table](#)
- [Income Categories Table](#)