

Subject: Treatment of the Canada Emergency Student Benefit and the Federal One-Time Payment for Persons with Disabilities

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Issuer: Stephen Gauk
Executive Director
Income Services

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BACKGROUND:

To describe the treatment of the Canada Emergency Student Benefit and the Federal One-Time Payment to Persons with Disabilities.

Canada Emergency Student Benefit (CESB)

- The Government of Canada provided temporary financial support payments to eligible post-secondary students and recent post-secondary and high school graduates unable to find work due to COVID-19.
- The CESB provides eligible individuals \$1,250 per month, or \$2,000 per month to those with dependants or disabilities, from May to August 2020.
- Treatment of CESB income:
 - Dependents: CESB payments are not included in the determination of income if received by a dependent child.
 - AISH Clients or Spouses/Cohabiting Partners of AISH Clients: CESB payments are treated as pension income.

Federal One-Time Payment to Persons with Disabilities

- The Government of Canada is providing a one-time payment of up to \$600 for persons with disabilities.
- Treatment of income from the one-time payment:
 - This income is not included in the determination of income as this payment is not reportable to the Canada Revenue Agency (CRA).

INTENT:

To ensure that AISH policy accurately reflects the treatment of CESB payments and the Federal One-Time Payment to Persons with Disabilities.

POLICY:

The following policies have been updated:

[Pension Income](#)

[Passive Business Income](#)

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