

Subject: Treatment of the Critical Worker Benefit as Income and Assets

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BACKGROUND:

The Government of Alberta is providing the Critical Worker Benefit (CWB), along with funding from the Government of Canada, to eligible critical workers during the pandemic. The CWB is a one-time, lump-sum payment of up to \$1,200, provided through employers in March and April 2021.

CWB Payments as Income

The Minister has exercised her authority to fully exempt the CWB as income under the Assured Income for the Severely Handicapped General Regulation, Schedule 1.1, Table 1, section 1(l) through Ministerial Order [\(MO\) 2021-015](#).

Note: Interest or investment income generated from these payments that is reportable to the CRA is considered passive business income and receives a partial income exemption. Any money remaining from these interest or investment amounts in subsequent months is considered a non-exempt asset.

CWB Payments as Assets

Through [MO 2021-015](#), the Minister exercised her authority to exempt these payments from the determination of assets including any asset to the extent it was purchased with that payment under the AISH General Regulation, Schedule 2, Section 2 (2)(i).

INTENT:

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

POLICY:

The following program policies have been updated:

- The [Income Type Exemption Table](#) has been updated under the [Income Policy](#).
- Assets – [Government Payments](#)