

Subject: Treatment of Vaccine Incentive Payments

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BACKGROUND:

In early September 2021, the Government of Alberta announced a one-time incentive of \$100 for all Albertans 18 years and older who received a first or second dose of the COVID-19 vaccine between September 3 and October 14, 2021. Eligible individuals received the \$100 payment through a debit card.

The payment is considered exempt income as it is not reportable income to the Canada Revenue Agency under the *Income Tax Act* (is already exempt for AISH).

The Minister has exercised his authority to exempt the payment in [MO 2021-031](#) from the determination of assets.

INTENT:

To ensure the AISH policy accurately reflects the treatment of these payments as exempt income and assets.

POLICY:

The following program policies have been updated:

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