

Subject: Treatment of Affordability Payments

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**BACKGROUND:**

Under the *Alberta Personal Income Tax Act* and the Alberta Affordability Program Regulation, the Government of Alberta will automatically issue to active Assured Income for the Severely Handicapped (AISH) clients \$100 each month during the periods of assistance from January to June 2023 for a total of up to \$600.

The affordability payments will be treated as exempt income and exempt from the determination of assets:

- The affordability payments are not considered income because they are not reportable to the Canada Revenue Agency.
- The Minister has exempted these payments through Ministerial Order from the determination of assets.

Note: If a household receives additional affordability payments through this program (i.e. for a dependent child or senior spouse), they are also included in the exemption.

**INTENT:**

To ensure AISH policy reflects the treatment of these payments.

**POLICY:**

The following policies have been updated:

- [Income Policy](#) including
  - [Income Category Table](#) and the
  - [Income Type Exemption Table](#)
- Assets – [Government Payments](#)