

## Memorandum

Subject: 2013 Tax Slips for Learners

Number: ETS-MEMO-2014-002

Date Issued: January 24, 2014

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Distribution: Human Services Employment and Financial Supports Division

Human Services Common Service Access Division:

Common Service Delivery

Tuition-based Public and Private Training Providers

Student Aid Alberta

## MESSAGE:

Human Services issues tax slips to learners who receive Alberta Works income support and/or training benefits.

- T4E tax slips are issued to full-time Employment Insurance learners and Apprentices
- T5007 tax slips are issued to full-time non-Employment Insurance learners
- T4A tax slips are issued to part-time learners

The year in which a payment is received, the type of tax slip issued and the box in which the income is reflected, is based on Canada Revenue Agency (CRA) rules.

January 2014 income support and/or training benefits paid in December will be reflected on the learners' 2013 tax slip. January 2014 income support and/or training benefits paid in January will be reflected on the learners' 2014 tax slip.

Tax slips for 2013 will be in the mail by February 28, 2014. Please allow two weeks from this date before inquiring about tax slips that have not been received.

T4A and T5007 tax slips will only be issued if the total amount issued is greater than \$500.

Questions about learner tax slips issued by Human Services should be directed to the Learner Income Support Office at 780.427.3722 or Toll Free at 1.800.222.6485.

Questions related to the T2202A should be directed to their training provider or the Canada Revenue Agency.