

Subject: Treatment of Canada Workers Benefit Payments

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**BACKGROUND:**

The Working Income Tax Benefit is a federal refundable tax credit that provides tax relief for eligible low-income Canadians. Starting in the 2019 tax year, the federal government enhanced funding for the Working Income Tax Benefit and renamed it the Canada Workers Benefit.

As the Canada Workers Benefit may be provided in advance, some Learners may already be receiving these payments.

Under the Income Support, Training and Health Benefits Regulation, Schedule 2, Section 1(1)(y), the Minister may exempt a payment received from the Government of Canada from the determination of financial resources. The Ministers of Advanced Education, and Labour and Immigration have signed Ministerial Orders to exempt the Canada Workers Benefit payments. This financial resource will not be considered when determining eligibility for Learner Income Support.

**INTENT:**

To ensure that Learner Income Support policy accurately reflects the treatment of Canada Workers Benefit payments.

**POLICY:**

The following Learner policy has been updated:

[100% Exempt Income](#)

The following Ministerial Orders have been posted:

[Ministerial Order 2019-31 \(Labour and Immigration\)](#)

[Ministerial Order 110/2019 \(Advanced Education\)](#)