

Subject: Treatment of Income and Assets for Full Time Learners  
(The Alberta Child and Family Benefit and the COVID-19 Disability Payment)

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**BACKGROUND:**

The Alberta Family Employment Tax Credit (AFETC) and the Alberta Child Benefit (ACB) are refundable tax benefits that provided financial assistance to low and middle income working families in Alberta. As of July 1, 2020 the AFETC and ACB were consolidated into one program, the Alberta Child and Family Benefit. This will be administered by the Canada Revenue Agency on behalf of Alberta and the income exempted for Learners.

In July the Government of Canada announced it would provide a one-time tax-free payment of up to \$600 for persons with disabilities to help offset additional costs they incurred because of the COVID-19 pandemic. To be eligible, individuals must have qualified for disability benefits through the Government of Canada, or hold a certificate for the Disability Tax Credit. The benefit will be issued by the federal government.

Under the Income Support, Training and Health Benefits Regulation, the Minister may exempt a payment received from the Government of Canada or a Province of Canada from the determination of financial resources. The Minister may also exempt any assets arising out of exempted payments.

The Ministers of Advanced Education, and Labour and Immigration have signed Ministerial Orders to exempt the Alberta Child and Family Benefit payments as well as the federal COVID-19 disability payment. These financial resources will not be considered when determining eligibility for Learner Income Support.

**INTENT:**

To ensure that Learner Income Support policy accurately reflects the treatment of the Alberta Child and Family Benefit payments and the COVID-19 Disability Payment.

**POLICY:**

The following Learner policies have been updated:

[100% Exempt Income](#)

[Asset Exemptions](#)

The following Ministerial Orders have been posted:

[Alberta Child and Family Benefit Exemption Ministerial Order](#) (Labour and Immigration)

[Exemption of COVID-19 One time Federal Disability Payment Ministerial Order](#) (Labour and Immigration)

[Full Time Learners: Schedules 1, 2, 3 and 4 Ministerial Order](#) (Advanced Education)