

Subject: Learner Income Support Exemptions

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BACKGROUND:

The Government of Canada has established the Memorial Grant Program for First Responders which will recognize the sacrifices of first responders who die as a result of performing their duties. The Grant provides a one-time lump sum, tax-free maximum payment of \$300,000 to eligible beneficiaries of first responders who have died in the line of duty.

The Ministers of Advanced Education, and Labour and Immigration have signed Ministerial Orders to exempt the income, liquid assets and assets purchased or obtained with the income received from the Memorial Grant. These assets will not be considered when determining eligibility for Learner Income Support.

INTENT:

To ensure that Learner Income Support policy accurately reflects the exemption of income and assets with respect to a payment under the Grant Program.

The following Ministerial Order has been posted:

POLICY:

The following Learner policies have been updated:

[Asset Exemptions](#)

[100% Exempt Income](#)