

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
Adult Support payments	Other terms used may be Spousal Support, Spousal Maintenance or Alimony	Client: Non-Exempt Cohabiting Partner: Partially Exempt	Pension
Affordability payments	Payments from the Government of Alberta for the periods of assistance from January to June 2023.	Fully Exempt	N/A
Agent Orange: Ex gratia payments related to the testing of unregistered U.S. military herbicides at Canadian Forces Base Gaagetown in New Brunswick in 1966 and 1967.	Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.	Fully Exempt (payments are not reportable under the <i>Income Tax Act</i>).	N/A
AgrilInvest	AgrilInvest helps farmers manage small income declines, and provides support for investments to mitigate risks or improve market income. AgrilInvest are built up by the contributions from the client and those contributions are matched by the federal government. The income withdrawn from the AgrilInvest is reported on line 13000 (130) to CRA, the rest of a withdrawal is a conversion of assets.	Partially Exempt	Investment Income
AISH received by a cohabiting partner		Fully Exempt	N/A

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AISH/Widows' Pension/Income Support Class Action Lawsuit compensation	Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.	Fully Exempt	N/A
Alberta Child and Family Benefit (ACFB) from the Government of Alberta	<p>The ACFB enhanced and replaced the (ACB) and the Alberta Family and Employment Tax Credit (AFETC).</p> <p>The ACFB is a benefit provided to low and middle income families with dependent children.</p> <p>The ACFB is not reportable to the Canada Revenue Agency (CRA).</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	N/A
Alberta Child Welfare Class Action Settlement (2015)	<p>Payable to persons who suffered injuries when they were subject to a permanent wardship / guardianship or a temporary guardianship order by Alberta Child Welfare.</p> <p>Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.</p>	Fully Exempt	N/A

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Alberta Seniors Benefit (ASB)	Financial support provided in addition to federal benefits received under Old Age Security (OAS) and the Guaranteed Income Supplement (GIS). Eligibility for ASB is tied to eligibility for OAS.	Client: Client is not eligible for AISH – eligibility for ASB is tied to eligibility for OAS. Cohabiting Partner: Fully Exempt	Pension
Alberta Seniors Benefit (ASB): Supplementary Accommodation Benefit (SAB)	Accommodation assistance provided to eligible seniors who reside in an approved long-term care or designated supportive living unit to ensure that they have \$322 per month of discretionary income after paying their accommodation charge.	Client: Non-exempt Cohabiting Partner: Fully Exempt	Pension
Annuity: Non-pension		Partially Exempt	Passive Business
Annuity: Pension related		Client: Non-exempt Cohabiting Partner: Partially Exempt	Pension

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Annuity: Structured Settlement	<p>A structured settlement is used to satisfy personal injury claims. The person receiving payments from a structured settlement will receive their settlement money over a period of time rather than as a lump sum.</p> <p>To establish a structured settlement, a casualty insurer purchases an annuity from a federally-registered Canadian life insurer. This life insurer guarantees to provide the person receiving the settlement with periodic payments for a specified period. Each payment is tax free and is a combination of capital and interest.</p> <p>The key to recognizing an annuity as a structured settlement is that the annuity will be owned by the life insurer, NOT the client or their cohabiting partner.</p>	Fully Exempt	N/A
Award or prize given in recognition of outstanding academic or community achievement		Fully Exempt	N/A
Award or prize for employment achievement		Employment Exemption	Employment

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Business Income	<p>To calculate net self-employment income, AISH uses the allowable Canada Revenue Agency (CRA) deductions and expenses</p> <p>Note: The income of an incorporated business is legally separate from its shareholders. The income of an incorporated business is not a factor in determining eligibility for AISH benefits.</p>	Employment Exemption	Self-employment
Canada Child Benefit	Benefit under the <i>Income Tax Act</i>	Fully Exempt	N/A
Canada Dental Benefit		Fully Exempt	N/A
Canada Emergency Response Benefit (CERB)	<p>The Government of Canada is providing the Canada Emergency Response Benefit (CERB) to eligible Canadians who have stopped working due to the COVID-19 pandemic. The CERB provides a payment of \$500 per week for eligible individuals.</p>	<p>Client: Partially Exempt</p> <ul style="list-style-type: none"> CERB payments are combined with the client's Passive Business Income, if any, and receive the same exemption as Passive Business Income. <p>Cohabiting Partner: Partially exempt.</p> <ul style="list-style-type: none"> CERB payments are combined with the cohabiting partner's Pension Income, if any, and receive the same exemption as spousal Pension Income. <p>Applicants: Non-exempt</p>	<p>Client: same exemption as Passive Business Income</p> <p>Cohabiting Partner: same exemption as Pension Income</p>

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Canada Emergency Student Benefit (CESB)	The Government of Canada provided the Canada Emergency Student Benefit (CESB) to eligible students and recent graduates unable to find full-time employment or work due to COVID-19. The CESB provided \$1,250 per month to eligible students from May to August 2020.	<p>Dependent Children: Fully exempt. Not considered in the determination of income.</p> <p>Cohabiting Partner: Partially exempt.</p> <ul style="list-style-type: none"> • CESB payments are treated as Pension Income. <p>Client: Non-exempt</p>	N/A
Canada Housing Benefit	One-time top-up for renters	Fully Exempt	N/A
Canada Housing Benefit for Survivors of Gender-Based Violence (CHB GBV)	The CHB GBV is a housing supplement program that provides housing cost assistance (e.g., rent, mortgage, relocating, housing start-up costs) to eligible Albertans. The benefit is provided jointly by the governments of Canada and Alberta. Provincial housing management bodies administer the benefit.	Fully Exempt	N/A

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<p>Canada Recovery Benefits (CRBs) include the:</p> <ul style="list-style-type: none"> • Canada Recovery Benefit; • Canada Recovery Sickness Benefit; • Canada Recovery Caregiving Benefit. 	<p>The Government of Canada provides Canada Recovery Benefits (CRB's) to eligible persons directly impacted by COVID-19 who do not qualify for EI benefits.</p> <p>CRB payments are available from September 27, 2020 to September 25, 2021.</p> <p>CRB payments equal \$900 (after taxes withheld) for each two-week eligibility period.</p>	<p>From September 27, 2020 to June 30, 2021:</p> <p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p> <p>Applicants: Non-exempt</p> <p>Effective July 1, 2021 onwards:</p> <p>Client/Cohabiting Partner: CRB income is treated in the same manner as EI benefits</p>	<p>N/A</p> <p>Pension</p>
<p>Canada Worker Lockdown Benefit (CWLB)</p>	<p>The Government of Canada provides temporary income support to employed and self-employed people who cannot work due to a COVID-19 lockdown.</p> <p>CWLB payments are considered income replacement and are treated the same way as Employment Insurance.</p>	<p>Client: Non-Exempt</p> <p>Cohabiting Partner: Partially Exempt</p>	<p>Pension Income</p>

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Income Type	Notes	AISH Exemption	Income Category
Canada Workers Benefit (CWB)	<p>The CWB (formerly the Working Income Tax Benefit (WITB)) is a refundable federal tax credit intended to supplement the earnings of low-income workers and improve work incentives for low-income Canadians.</p> <p>Eligibility is based on age, earnings and family size.</p>	Fully Exempt	N/A
Canada Workers Benefit (CWB) Disability Supplement	<p>The CWB Disability Supplement (formerly the Working Income Tax Benefit (WITB) Disability Supplement) recognizes the additional barriers experienced by persons with disabilities who participate in the labour market.</p> <p>Individuals must qualify for the Disability Tax Credit to be eligible for the CWB Disability Supplement.</p>	Fully Exempt	N/A

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Income Type	Notes	AISH Exemption	Income Category
Canadian Armed Forces (CAF) - Department of National Defense (DND) Sexual Misconduct Class Action Settlement	Provides financial compensation to people who experienced sexual assault, sexual harassment, or discrimination based on gender, sex, gender identity, or sexual orientation while serving in the CAF, working for DND, or for the Staff of the Non-Public Funds, Canadian Forces	Fully Exempt	N/A
Child support received by an AISH client for the benefit of a dependent child	Also known as Child Maintenance	Fully Exempt	N/A
Child support for the benefit of an AISH client over age 18		Fully Exempt	N/A
Child Disability Benefit	Supplement to the Canada Child Tax Benefit under the Income Tax Act	Fully Exempt	N/A
Children's Services payments under the <i>Child, Youth and Family Enhancement Act</i> (excluding Transition to Adulthood Program (TAP) payments – see below)	Includes Foster Care rates, Child Financial Support payments, skill fees and special rates	Fully Exempt	N/A
Children's Services Transition to Adulthood Program (TAP) payments under the <i>Child, Youth and Family Enhancement Act</i>	Payments to 18 to 22 year old young adults formerly receiving child intervention services for basic needs and accommodation.	Client: Fully Exempt Cohabiting Partner: Partially Exempt	N/A Pension

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Compassionate payments from the Government of Alberta to individuals impacted by the September 2023 E. coli outbreak in Calgary childcare facilities	Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.	Fully Exempt	N/A
Cost-of-living (COLA) increase between January 1, 1989 and December 31, 1990: Spouse's Allowance; CPP; War Veterans Allowance; Civilian War Pension		Fully Exempt	N/A
Canada Pension Plan (CPP): Children's Benefits (orphan/disabled child) for AISH clients 18 to 25	CPP income is considered at the gross amount because tax deductions from the monthly benefits are voluntary.	Client: Non-Exempt Cohabiting Partner: Partially Exempt	Pension
CPP: Children's Benefits (orphan/disabled child) received by an AISH client on behalf of their dependent child		Fully Exempt	N/A
CPP: Death Benefit		Fully Exempt	N/A
CPP: Disability, Retirement and Survivor's Benefit	CPP income is considered at the gross amount because tax deductions from the monthly benefits are voluntary.	Client: Non-Exempt Cohabiting Partner: Partially Exempt	Pension

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COVID Self-Isolation Payments from the Government of Alberta	<p>Financial aid of \$625 issued after the person completes their required isolation/quarantine period in hotel, as required by Alberta Health Services.</p> <p>These payments are not reportable to the Canada Revenue Agency (CRA).</p>	Fully Exempt	N/A
COVID-19 Vaccination Incentive Payment from the Government of Alberta	<p>One-time incentive of \$100 for all Albertans 18 years and older who received a first or second dose of the COVID-19 vaccine between September 3 and October 14, 2021.</p> <p>These payments are not reportable to the Canada Revenue Agency (CRA).</p>	Fully Exempt	N/A
Crime Compensation Board payments	Payments made to an AISH client under the <i>Victims of Crime Act</i> (Alberta)	Fully Exempt	N/A
Critical Worker Benefit	The Critical Worker Benefit is a one-time lump-sum payment in recognition of critical workers during the pandemic. This benefit is provided by the Governments of Canada and Alberta	Fully Exempt	N/A
Dependent Child income	Income earned by an AISH client's dependent child (e.g. employment or investment)	Fully Exempt	N/A

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Income Type	Notes	AISH Exemption	Income Category
<p>Disaster Compensation: Compensation made by the Government of Alberta for damage or loss caused by a disaster as determined by the Government of Alberta.</p> <p>Includes payments for the:</p> <ul style="list-style-type: none"> - May 2016 Fort McMurray Wildfire; - June 2013 Southern Alberta Floods (Disaster Recovery Program funding); - May 2011 Slave Lake Wildfire Relief or Emergency Accommodation program 	<p>Assets purchased with this money are considered exempt.</p>	<p>Fully Exempt</p> <p>Designated by the Minister as an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(I).</p>	<p>N/A</p>
<p>Employment Income</p> <ul style="list-style-type: none"> - Includes: <ul style="list-style-type: none"> o Vacation Pay o Fishing Income o Sheltered Workshop Income o Deferred Profit Sharing 		<p>Employment Exemption</p>	<p>Employment</p>
<p>Employment Income of a Treaty Indian earned on Reserve</p>	<p>This income is not reportable to the CRA but is included in the definition of income in the AISH General Regulation, Schedule 1.1 section 1(1)(b).</p>	<p>Employment Exemption</p>	<p>Employment</p>

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Income Type	Notes	AISH Exemption	Income Category
<p>Employment Insurance (EI) (Including EI Maternity benefits and Work Share benefits)</p>	<p>Employment Insurance is a Government of Canada program that provides temporary financial assistance for unemployed Canadians while they look for work or upgrade their skills. Canadians who are sick, pregnant or caring for a newborn or adopted child, as well as those who must care for a family member who is seriously ill with a significant risk of death, may also be assisted by Employment Insurance.</p>	<p>Client: Non-Exempt Cohabiting Partner: Partially Exempt</p>	<p>Pension</p>
<p>Farming Income</p>	<p>Note: The income of an incorporated business is legally separate from its shareholders, this may include a communal farm. The income of an incorporated business is not a factor in determining eligibility for AISH benefits.</p>	<p>Employment Exemption</p>	<p>Employment</p>

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Federal Extraordinary Assistance Plan (Federal HIV settlement)	<p>The Federal Extraordinary Assistance Plan was a one-time, tax-free benefit of \$120,000, which the federal government paid to people with hemophilia who became infected with HIV as a result of receiving blood or blood products in Canada.</p> <p>Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.</p>	<p>Fully Exempt</p> <p>Designated by the Minister as an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(I).</p>	N/A
Federal Indian Day Schools (McLean) Settlement Agreement Compensation Payments	<p>These payments are not reportable to the Canada Revenue Agency (CRA).</p> <p>These payments are exempt as assets, including any assets purchased with these payments.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and is partially exempt</p>	<p>Client: Not considered in the determination of income.</p> <p>Cohabiting Partner: Not considered in the determination of income.</p>	N/A

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Income Type	Notes	AISH Exemption	Income Category
<p>Federal One-Time Payment to Persons with Disabilities in response to COVID-19</p> <p>The Government of Canada provided a one-time payment to persons with disabilities of \$600 to help with costs associated with COVID-19.</p>	<p>These payments are not reportable to the Canada Revenue Agency (CRA).</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	<p>N/A</p>
<p>Final Settlement Agreement between Ross, Roy, and Satalic and Her Majesty the Queen compensation payments due to discriminatory policies and actions against LGBT members of the federal public service.</p>	<p>These payments are not reportable to the Canada Revenue Agency (CRA).</p> <p>These payments are exempt as assets, including any assets purchased with these payments.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and is partially exempt.</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	<p>N/A</p>

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Foundational Learning Assistance (FLA)	<p>FLA includes benefits for standard education costs, educational costs and standard living costs.</p> <p>AISH clients should not qualify for living costs from FLA as FLA treats AISH as non-exempt income.</p>	<p>Fully Exempt</p> <p>An education and training grant is fully exempt under AISH General Regulation, Schedule 1.1 Table 1,1(i)</p> <p>Non-exempt Living costs</p>	N/A
<p>Gifts:</p> <ul style="list-style-type: none"> - Cash or Goods in Kind - Payments made directly to a vendor or service provider on behalf of a client - Band Payments: Cash Gifts or gifts in kind 		Fully Exempt	N/A
<p>Grants:</p> <ul style="list-style-type: none"> - Education or training grant, an artist grant, or a grant to start a business - Home renovation or repair (from the Government of Canada, Government of Alberta or from a community service organization) 		Fully Exempt	N/A
GST Credit	<p>The GST credit is administered by the federal government. Credit amounts are based on household income, number of dependents and marital status. Clients must file a tax return to be considered for the GST credit.</p>	Fully exempt	N/A

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Income Type	Notes	AISH Exemption	Income Category
Guaranteed Income Supplement (GIS)	See OAS: Guaranteed Income Supplement		
Hepatitis C Settlement Agreement	<p>Includes settlement payments by the Government of Canada from both the January 1, 1986 to July 1, 1990 class action (other than a payment under section 4.02 of that Agreement for loss of income or a payment under section 6.01 of that Agreement for loss of support resulting from the death of an infected person) and the pre- 1986/ post-1990 class action.</p> <p>Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.</p>	<p>Fully Exempt</p> <p>Designated by the Minister as an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(l).</p>	N/A

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Income Type	Notes	AISH Exemption	Income Category
Heroes Fund	<p>Payment of \$100,000 to Alberta families of first responders, eligible for Workers' Compensation Board (WCB) compensation, who died as a result of performing their duties.</p> <p>Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt</p>	<p>Fully Exempt</p> <p>As WCB Fatality Benefits are considered death benefits, a Heroes Fund payment is exempt income under AISH General Regulation, Schedule 1.1, Table 1, section 1(b).</p>	N/A
Homeless and Eviction Prevention Fund (HEP) payments	<p>The Homeless and Eviction Prevention Fund is part of the Government of Alberta's response to the recommendations of the Alberta Affordable Housing Task Force. The HEP fund is designed to provide short-term assistance to prevent Albertans from becoming homeless and to help individuals and families to stabilize their shelter arrangements.</p>	<p>Fully Exempt</p> <p>Designated by the Minister as an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(l).</p>	N/A

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Income Type	Notes	AISH Exemption	Income Category
Honoraria	Token of appreciation paid to an individual for a community service performed. Generally received on a one time or an occasional basis.	Fully Exempt	N/A
Income Tax Refunds		Fully Exempt	N/A
Indian Residential School Compensation	Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.	Fully Exempt *designated by the Minister as an exempt payment under Schedule 1.1, Table 1, section 1(I) of the AISH General Regulation	N/A
Inheritances	Interest earned from this money is not exempt.	Fully Exempt	N/A
Insurance: Life Insurance	Interest earned from this money is not exempt.	Fully Exempt	N/A

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Income Type	Notes	AISH Exemption	Income Category
Insurance: Income Protection Plans	<p>Benefits received from income protection plans or similar policies that are owned by the client or cohabiting partner (i.e. where the premiums are paid entirely by the client or cohabiting partner).</p> <p>Similar policies may also be referred to as Long Term Disability (employee-paid premiums), Wage-loss, or Disability Insurance plans.</p> <p>Interest earned from this money is not exempt.</p>	Fully Exempt	N/A
Insurance: Long Term Disability Insurance (LTDI)	<p>Disability insurance where the employer has paid all or the employer and employee have shared in the cost of the premiums for the policy.</p> <p>Interest earned from this money is not exempt.</p>	Employment Exemption	Employment
Insurance: Global Settlement	<p>An award or settlement for a personal injury claim. This may include compensation for pain and suffering, loss of income, reimbursement of expenses related to the injury, etc.</p> <p>Interest earned from this money is not exempt.</p>	Fully Exempt	N/A

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Income Type	Notes	AISH Exemption	Income Category
Insurance: Replacement of damaged or stolen property	Interest earned from this money is not exempt.	Fully Exempt	N/A
Investment Income: - Bonds - Capital Gains - Dividends - Interest - Mutual Funds - Stocks		Partially Exempt	Passive Business
Japanese Canadian Redress Agreement	Compensation payment from the federal government Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.	Fully Exempt Designated by the Minister as an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(l).	N/A

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<p>Land Claim settlements:</p> <ul style="list-style-type: none"> - Siksika First Nation settlement agreement - Cold Lake (Primrose Lake) Specific Claim 	<p>These payments are not reportable to the Canada Revenue Agency (CRA).</p> <p>Assets purchased with these payments are considered exempt.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and is partially exempt</p>	Fully Exempt	N/A
Land Lease for oil/mineral exploration		Employment Exemption	Self-employment

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Life Income Fund (LIF)	<p>An RRSP may be converted or rolled-over into a LIF. This allows the investment to continue to grow in the fund income tax free.</p> <p>The federal government requires a specific amount Be withdrawn from the investment each year.</p> <p>The client is required to report this income on CRA line 11500 (115) if they are 65 years old on December 31st of the given tax year OR if they received the LIF income because their spouse or common law partner died. In all other cases, income from a LIF is reported on line 13000 (130).</p>	<p>If reported on CRA line 11500 (115): Client: Non-exempt</p> <p>Cohabiting Partner: Partially Exempt</p> <p>If reported on any other CRA line: Client/Cohabiting Partner: Partially Exempt</p>	<p>Pension</p> <p>Passive Business</p>
Locked-In Retirement Income Fund (LRIF), Restricted Life Income Fund (RLIF) and Prescribed Retirement Income Fund (PRIF)	<p>These income funds are similar to a LIF (above) but are purchased with funds from a Locked-in Retirement Account (LIRA) or Locked-in Retirement Savings Plan. They allow investment income in the fund to grow income tax free.</p>	<p>If reported on CRA line 11500 (115): Client: Non-exempt</p> <p>Cohabiting Partner: Partially Exempt</p> <p>If reported on any other CRA line:</p>	<p>Pension</p> <p>Passive Business</p>

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	<p>Pension legislation requires that a minimum amount must be withdrawn from the investment every year.</p> <p>The client is required to report this income on CRA line 11500 (115) if they are over 65 years old on December 31st of the given tax year OR if they received this income because their spouse or common law partner died. In all other cases, income from these sources is reported on line 13000 (130).</p>	<p>Client/Cohabiting Partner: Partially Exempt</p>	

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Memorial Grant Program Payment	<p>The Memorial Grant Program provides a one-time lump sum and tax-free payment of \$300,000 to eligible families of First Responders who died as a result of their duties.</p> <p>These payments are not reportable to the Canada Revenue Agency (CRA).</p> <p>These payments are exempt as assets, including any assets purchased with these payments.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and is partially exempt.</p>	<p>Client: Not included in the determination of income.</p> <p>Cohabiting Partner: Not included in the determination of income.</p>	N/A

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Mileage Rates	The mileage rate that Canada Revenue Agency considers “reasonable” is not reported as income and is not taxable. Rates above the reasonable level must be reported as income and the entire amount is fully taxable. CRA sets the “reasonable” rate annually. For updated rates, see http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/bnf/ts/tmbll/wnc/nntx-eng.html	Employment Exemption	Employment
Northern Living Allowance		Employment Exemption	Employment
Oil and Mineral Royalties		Partially Exempt	Passive Business
Old Age Security (OAS)	Federal pension provided monthly for persons 65 years and older.	Client: Client is not eligible for AISH if receiving OAS Cohabiting Partner: Partially Exempt	N/A Pension
OAS: Allowance	Federal payment provided monthly to the spouse or common-law partner of an OAS pensioner between the ages of 60 and 64.	Client: Non-exempt Cohabiting Partner: Partially Exempt	Pension
OAS: Allowance for the Survivor	Federal payment provided monthly to a survivor between the ages of 60 and 64.	Client: Non-exempt Cohabiting Partner: Partially Exempt	Pension
OAS: Guaranteed Income Supplement	The Guaranteed Income Supplement provides additional money, on top of the Old Age Security (OAS) pension, to low-income seniors living in Canada.	Client: Not eligible for AISH if receiving OAS and/or the GIS Cohabiting Partner: Partially Exempt	Pension
Partnership Income		Partially Exempt	Passive Business

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Pension: - Pension Income - Treaty Indian Tax-exempt pension income - Quebec Pension Plan (QPP) - Saskatchewan Pension Plan		Client: Non-Exempt Cohabiting Partner: Partially Exempt	Pension

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<p>Per capita distribution (PCD) payments from:</p> <ul style="list-style-type: none"> - Piikani Nation Grazing Leases Specific Claim Settlement Agreement - Treaty 8 Agricultural Benefits Settlement Agreements (ABSAs) - Tsuu T'ina First Nation under the Calgary Ring Road Agreement - Lubicon Lake Band under the Lubicon Lake Band No. 453 - Treaty 8 Lands and Benefits Claim Settlement Agreement - the Blood Tribe (Kanai First Nation) under the Blood Tribe Mismanagement of Assets Specific Land Claim Settlement Agreement - the Missanabie Cree First Nation under the Missanabie Cree First Nation Treaty Land Entitlement Settlement Agreement - the Enoch Cree Nation Yekau Lake Practice Bombing Range Specific Claim Settlement Agreement - the Mosquito Grizzly Bear's Head Lean Man Specific Claim Settlement Agreement - the Peepeekisis First Nation Specific Claim Settlement Agreement - the Siksika Global Settlement Agreement 	<p>These payments are not reportable to the Canada Revenue Agency (CRA).</p> <p>Assets purchased with these payments are considered exempt.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and is partially exempt.</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	<p>N/A</p>

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Personal Care Services	Money provided to a client from a source such as Home Care to purchase their own personal support services.	Fully Exempt	N/A
Raymond Michael Toth v. Her Majesty the Queen Class Action Settlement compensation payments to disabled Veterans who received reduced pension payments.	<p>These payments are not reportable to the Canada Revenue Agency (CRA).</p> <p>These payments are exempt as assets, including any assets purchased with these payments.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and is partially exempt.</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	N/A
Registered Disability Savings Plan (RDSP) withdrawals		Fully Exempt	N/A

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
Registered Education Savings Plan (RESP) payments	Payments made to a beneficiary for post-secondary education under an RESP are called Educational Assistance Payments (EAPs). EAPS consist of government grants and income earned on both contributions and government grants. An EAP does not include a refund of contributions.	Fully Exempt EAPs are an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(h).	N/A
Registered Retirement Savings Plan (RRSP) withdrawals		Fully Exempt	N/A
Registered Retirement Income Fund (RRIF)	<p>A RRSP may be converted or rolled over into a RRIF. This allows investment income to continue to grow in the fund income tax free. The federal government requires a specified amount to be withdrawn from the investment every year.</p> <p>The client is required to report this income on CRA line 11500 (115) if they are 65 years old on December 31st of the given tax year OR if they received the RRIF income because their spouse or common law partner died.</p> <p>In all other cases, income from a RRIF is reported on line 13000 (130).</p>	<p>If reported on CRA line 11500 (115) Client: Non-Exempt</p> <p>Cohabiting Partner: Partially Exempt</p> <p>If reported on any other CRA line: Client/Cohabiting Partner: Partially Exempt</p>	<p>Pension</p> <p>Passive Business</p>

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
Rent Assistance Benefit	<p>A subsidy paid directly to an eligible tenant to assist with their rental costs.</p> <p>Formerly the Direct to Tenant Rent Supplement.</p>	<p>Fully Exempt</p> <p>Designated by the Minister as an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(I).</p>	N/A
Rental Income	Includes income generated from rental properties, a principal residence and room and board.	Partially Exempt	Passive Business
Retirement Compensation Arrangement	A plan or arrangement between an employer and employee under which contributions are made by the employer to a custodian and the custodian may be required to make payments to the employee or another person on, after, or in view of, the employee's retirement, loss of office or employment or any substantial change in the services an employee provides.	<p>Client: Non-Exempt</p> <p>Cohabiting Partner: Partially Exempt</p>	Pension
Scholarship or bursary used for educational purposes at a school or educational establishment		Fully Exempt	N/A
Self-Employment income - Includes Professional Income		Employment Exemption	Self-Employment

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
Severance Pay	<p>Also known as a Retiring Allowance</p> <p>An amount paid to employees when or after they retire from employment in recognition for long service or for the loss of employment</p>	Employment Exemption	Employment
Sheltered Workshop income		Employment Exemption	Employment
Sixties Scoop Settlement Agreement compensation payments	<p>These payments are not reportable to the Canada Revenue Agency (CRA).</p> <p>These payments are exempt as assets, including any assets purchased with these payments.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and is partially exempt.</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	N/A
Sponsorship value	Not reportable to CRA but considered income by AISH.	Non-Exempt	Pension

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
Sterilization Settlement payments		Fully Exempt Designated by the Minister as an exempt payment under the AISH General Regulation, Schedule 1.1, Table 1, section 1(I).	N/A
Structured Settlement	See Annuity: Structured Settlement	Fully Exempt	N/A
Student Loan		Fully Exempt	N/A
Training Allowance		Employment Exemption	Employment
Trust income	A trust in a client or cohabiting partner's name and the income is reportable to the CRA.	Partially Exempt	Passive Business
Trust Income deemed payable to a beneficiary of a trust.	Not reportable to CRA but is considered income by AISH.	Partially Exempt	Passive Business
Utility credits, refunds and/or rebates - Remote area heating allowance - Resource Rebate for all Albertans	A grant or credit paid directly or indirectly from the Government of Canada or a provincial government that is designed to protect consumers from high energy costs.	Fully Exempt	N/A

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
<p>Veteran's Affairs: Compensation due to disability or death due to war service</p>	<p>Includes the following: Civilian War Pension, Merchant Navy Veteran's Compensation, War Veteran's Allowance. Pension payments may be made to the veteran or their surviving spouse or surviving child.</p> <p>The age limits to be considered a child are outlined in section 34 of the <i>Pensions Act</i></p> <p>Note: Since the implementation of the New Veteran's Charter on April 1, 2006, Canadian Forces (CF) Veterans and CF members generally receive their disability benefits in the form of a lump-sum payment through the Disability Award Program.</p>	<p>Fully Exempt</p>	<p>N/A</p>
<p>Veteran's Affairs: Financial Benefits</p>	<p>Includes the following: Earnings Loss Benefit, Permanent Impairment Allowance and Supplementary Retirement Benefit.</p>	<p>Client: Non-Exempt</p> <p>Cohabiting Partner: Partially Exempt</p>	<p>Pension</p>

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
<p>Veterans Affairs Canada Pain and Suffering Compensation (PSC) from the Government of Canada. The PSC was formerly known as the Disability Award.</p>	<p>These payments are not reportable to the Canada Revenue Agency (CRA) and are not considered income.</p> <p>These payments are exempt as assets, including any assets purchased with these payments.</p> <p>Interest or investment income earned from these payments may or may not be reportable to the CRA and will need to be assessed on a case by case basis. If this interest or investment income is reportable to the CRA, it is considered Passive Business Income and it is partially exempt.</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	<p>N/A</p>
<p>Veterans Affairs Canada Additional Pain and Suffering Compensation (APSC) payments from the Government of Canada.</p>	<p>These payments are not reportable to the Canada Revenue Agency (CRA). These payments are not considered income.</p> <p>There payments are not exempt as assets.</p>	<p>Client: Fully Exempt</p> <p>Cohabiting Partner: Fully Exempt</p>	<p>N/A</p>
<p>Winnings (cash) from lotteries or other games of chance</p>		<p>Fully Exempt</p>	<p>N/A</p>

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
<p>Worker's Compensation Board (WCB) - Alberta benefits: wage replacement benefits</p>	<p>Depending on the client's status with WCB (which may change over time), these benefits may be provided under many different WCB codes for a wide range of circumstances</p> <p>(e.g. wage replacement benefits for temporary total disability or a retraining allowance, wage top-up benefits such as an earnings loss payment (ELP) or a temporary economic loss (TEL) payment, a survivor benefit such as a spousal pension).</p> <p>The client may receive these benefits from WCB or 'on assignment' from their employer.</p> <p>This income is reported on CRA line 14400 (144).</p>	<p>Client: Non-Exempt</p> <p>Cohabiting Partner: Partially Exempt</p>	<p>Pension</p>
<p>Worker's Compensation Board (WCB) - Alberta: Supplemental payments (e.g. Home Maintenance Allowance, Personal Care Allowance, payments for travel costs, etc.)</p>		<p>Fully Exempt</p>	<p>N/A</p>

INCOME TYPE EXEMPTION TABLE

Income Type	Notes	AISH Exemption	Income Category
WCB - Alberta: Payments made under the <i>Special Payment Act</i>	<p>Lump sum payments made to the Disenfranchised Widows group.</p> <p>Assets purchased with this money are considered exempt. However, interest earned from this money is not exempt.</p>	Fully Exempt	N/A
Worker's Compensation Board (WCB) - Alberta: Non-Economic Loss Payment (NELP)	A payment made in recognition that a permanent clinical impairment may also impact a worker's life outside the workplace.	Fully Exempt	N/A
Working Parents Benefit	A one-time, lump-sum payment to eligible Albertans who paid for child care services in 2020.	Fully Exempt	N/A