



Memorandum

Learner Income Support Program

Subject: 2019 Tax Slips for Learners

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MESSAGE:

The following information is regarding the 2019 Tax slips that have been issued for Learners who received Learner Income Support (including training benefits):

T4A- Full Time Employment Insurance and all Part Time Learners

Statement of Pension, Retirement, Annuity and Other Income tax slip was issued to all full-time Employment Insurance Learners and all part-time Learners.

T5007- Full Time Non- Employment Insurance Learners

Statement of Benefits tax slip was issued to all full-time Non-Employment Insurance Learners.

This tax slip was also issued to **Full-Time Employment Insurance Learners** if they received any of the following benefits in 2019:

- Escaping Abuse,
- Transportation & Telephone – Escaping Abuse Benefits,
- Relocation Allowance,
- Handicap Benefit, or
- Residential Addictions Treatment.

Note:

For tuition based Learners, Box 196 on the T4A indicates the tuition amount. This means that Learners are no longer required to request or confirm their tuition amount from the training provider.

Income support and/or training benefits for January 2020 that were paid in December 2019 will be reflected on the learner's 2019 tax slip. Income support and/or training benefits for January 2020 that were paid in January 2020 will be reflected on the 2020 tax slip.

Tax slips for 2019 were mailed on February 14, 2020. Please allow two (2) weeks from this date before inquiring about tax slips not received. Learners who receive a tax slip(s) are encouraged to consult with a tax professional to understand how the tax slip they received may affect their 2019 tax return.

The [Tax Information for Learners in Training Programs](#) Fact Sheet provides additional information to learners to ensure they are informed about potential tax impacts associated with receiving Learner Income Support and/or training benefits.