

# Alberta Child Benefit and Alberta Family Employment Tax Credit

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## What is the Alberta Child Benefit (ACB)?

The Government of Alberta's ACB provides direct financial assistance to lower-income families – helping them make ends meet and support a better quality of life for their children.

## What is the Alberta Family Employment Tax Credit (AFETC)?

- The AFETC provides direct financial assistance to low- and middle-income working families with children.
- The AFETC was established in 2016, which increased the credit for some families and allowed more families to receive it.

## Is my family eligible to receive the ACB and the AFETC?

- All lower-income families (net income below \$42,255 per year) with children, including those receiving AISH and Income Support, are eligible to receive ACB.
- The AFETC is provided to low- and middle-income working families. Families must earn at least \$2,760 in employment income to receive the credit. Benefits begin to be reduced once a family's net income exceeds \$42,287.

- You must have been a resident of Alberta for at least one month prior to receiving the credit, file a tax return, and be a parent of one or more children under the age of 18.



## How much is being provided through the two programs?

- Together, the ACB and AFETC are estimated to provide about \$328 million to Alberta families in 2018-19.

## How do I apply for these programs?

- You must file a tax return to be eligible.
- You will automatically be enrolled for both the ACB and AFETC if you have enrolled for the federal government's Canada Child Benefit.

### Need a hand with your tax return?

Community organizations host free tax clinics to prepare returns for eligible lower-income taxpayers.

Visit <http://www.cra-arc.gc.ca/tx/ndvdlis/vlntr/clncs/ab-eng.html>

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For more information, visit [alberta.ca/alberta-child-benefit](http://alberta.ca/alberta-child-benefit)

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## How much assistance will my family receive?

- The benefit amount your family receives depends on your household income and how many children you have.
- The maximum annual ACB is \$1,128 per year for one child, and up to \$2,820 for four or more children.
- The maximum annual AFETC is \$783 for one child, and up to \$2,064 for four or more children.



## Can you provide an example of how the benefits will work?

- A single parent who makes \$25,000 per year in employment/working income, with two children under age 18 would be eligible for \$3,187 in total benefits from the two programs (\$1,692 ACB + \$1,495 AFETC).

## When and how will my family receive these benefits?

- Families will receive the ACB in four payments: August, November, February and May.
- Families will receive the AFETC in two payments: July and January.

## Are these benefits taxable?

- No. Both the ACB and AFETC are non-taxable benefits.
- The ACB and AFETC are refundable, meaning a household can receive the benefit even if they do not owe provincial income taxes.

## Do these benefits affect my eligibility for AISH, Income Support or Child Care Subsidy?

- No. The ACB and AFETC do not affect eligibility or benefit amounts for AISH, Income Support or Child Care Subsidy.

## Why is the Alberta government providing these programs?

- The ACB and AFETC help families provide a better quality of life for their children, support their well-being, and give children opportunities to reach their potential. These programs help make lives better for Albertans by helping to address child poverty.

### For more information:

[alberta.ca/alberta-child-benefit](http://alberta.ca/alberta-child-benefit)

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