

Appendix 3: Indexation of benefits and credits

Individuals and families who receive basic social assistance benefits will also be eligible for financial support through refundable tax credits, child benefits for households with children, and, where applicable, additional social assistance payments. Some of these benefits and credits are indexed to inflation while others are not.

The table below indicates which provincial or territorial benefits and tax credits that the example households are eligible for are indexed to inflation as of 2021 and which are not. Additional details and information are specified in the footnotes, where applicable.

Note that of the three federal tax credits that these households are eligible to receive, two — the GST/HST credit and the Canada Child Benefit — are indexed to inflation. The amount of the federal climate action incentive for households in Alberta, Manitoba, Ontario, and Saskatchewan is adjusted based on changes to the federal carbon tax. These credits are not included in the table below.

Indexation of Provincial / Territorial Benefits and Credits, 2021

	Basic social assistance benefits	Additional social assistance benefits	Provincial or territorial child benefit / credit	Other provincial or territorial tax credits / benefits
Alberta	No	No	No	N/A
British Columbia	No	No	No ¹	BC Sales Tax Credit – No BC Climate Action Tax Credit – No ²
Manitoba	No	No; Rent Assist - Yes ³	N/A	N/A
New Brunswick	Yes ⁴	No	No	Home Energy Assistance – No Harmonized Sales Tax Credit – No
Newfoundland and Labrador	No	No	Yes ⁵	Newfoundland and Labrador Income Supplement – No
Northwest Territories	No ⁶	No	No	NWT Cost of Living Offset – No ⁷
Nova Scotia	No	No	No	Nova Scotia Affordable Living Tax Credit – No
Nunavut	No	No	No	N/A
Ontario	No	N/A	Yes	Ontario Trillium Benefit – Yes

	Basic social assistance benefits	Additional social assistance benefits	Provincial or territorial child benefit / credit	Other provincial or territorial tax credits / benefits
Prince Edward Island	No	No	N/A	PEI Sales Tax Credit – No
Quebec	Yes ⁸	No ⁹	Yes ¹⁰	Solidarity Tax Credit – Yes
Saskatchewan	No ¹¹	No	N/A	Low Income Tax Credit – Yes ¹²
Yukon	Yes	No	No	Yukon Carbon Price Rebate – No ¹³

- 1 The amount of the BC Child Opportunity Benefit is not indexed to inflation, but the net income reduction threshold is indexed.
- 2 The amount of the BC Climate Action Tax Credit is adjusted in step with changes to carbon tax rates.
- 3 While the additional social assistance benefit provided to persons with disabilities through Manitoba’s Employment and Income Assistance system is not indexed, all households receive shelter support from Rent Assist, which is administered outside that system. Rent Assist benefits are indexed to median market rent as set by CMHC.
- 4 Social assistance benefits are indexed to the New Brunswick CPI.
- 5 The Newfoundland and Labrador Child Benefit is indexed to the Newfoundland and Labrador CPI calculated from October to September.
- 6 The Northwest Territories pays actual costs for rent up to 20 per cent over CMHC average rents, using Canadian National Occupancy Standards for bedrooms. The Northwest Territories also pays actual fuel and utilities costs.
- 7 The amount of the Northwest Territories Cost of Living Offset is adjusted in step with changes to carbon tax rates.
- 8 Social assistance basic benefits are indexed to the Quebec CPI excluding alcoholic beverages, tobacco products, and recreational cannabis.
- 9 Additional benefits received through social assistance are indexed to the Quebec CPI as above. Shelter benefits received as an additional benefit through Revenu Quebec are not indexed.
- 10 The Family Allowance is indexed to the Quebec CPI as above.
- 11 Note that Saskatchewan pays for actual utilities costs for the household receiving benefits from the Saskatchewan Assured Income for Disability (SAID) program, as well as the set amount of the Living Income Benefit.

- 12 Indexation of the Saskatchewan Low Income Tax Credit was suspended from 2017 to 2021. Indexation resumed in July 2021. The SLITC is indexed to the national CPI.
- 13 The amount of the Yukon Carbon Price Rebate varies with the amount of provincial levies collected on fuel use in the territory.