<table>
<tr><td rowspan="3">Act/Regulations Reg. 13</td><td>Section</td><td>Social Programs</td><td>7</td></tr>
<tr><td>Program</td><td>Social Assistance</td><td>13</td></tr>
<tr><td>Instructions</td><td>INCOME - GRATUITIES (TIPS)</td><td>4-9</td></tr>
<tr><td colspan="2">Effective: April 1, 1986

Revised: November 1, 2007</td><td>Authorized by:

Director of Social Assistance</td><td>Page: 1 of 1</td></tr>
</table>

PURPOSE

1. To include gratuities received by the applicant in determining eligibility.

PRINCIPLE

2. Most persons in the “service industry” receive gratuities in addition to wages.

3. Wages in some types of employment are kept artificially low because income from gratuities is considerable.

POLICY

4. Money received as gratuities (tips) is to be included in the calculation of available income, where such gratuities are normally expected in that type of work.

PROCEDURE

5. Gratuities may be estimated by the applicant on a “per day” or “per week” basis and converted by the worker to a monthly amount.

6. New employees can only estimate and provide more reliable data at the time of review.

Note: Canada Customs and Revenue Agency does individual estimates based on tax data of the business.