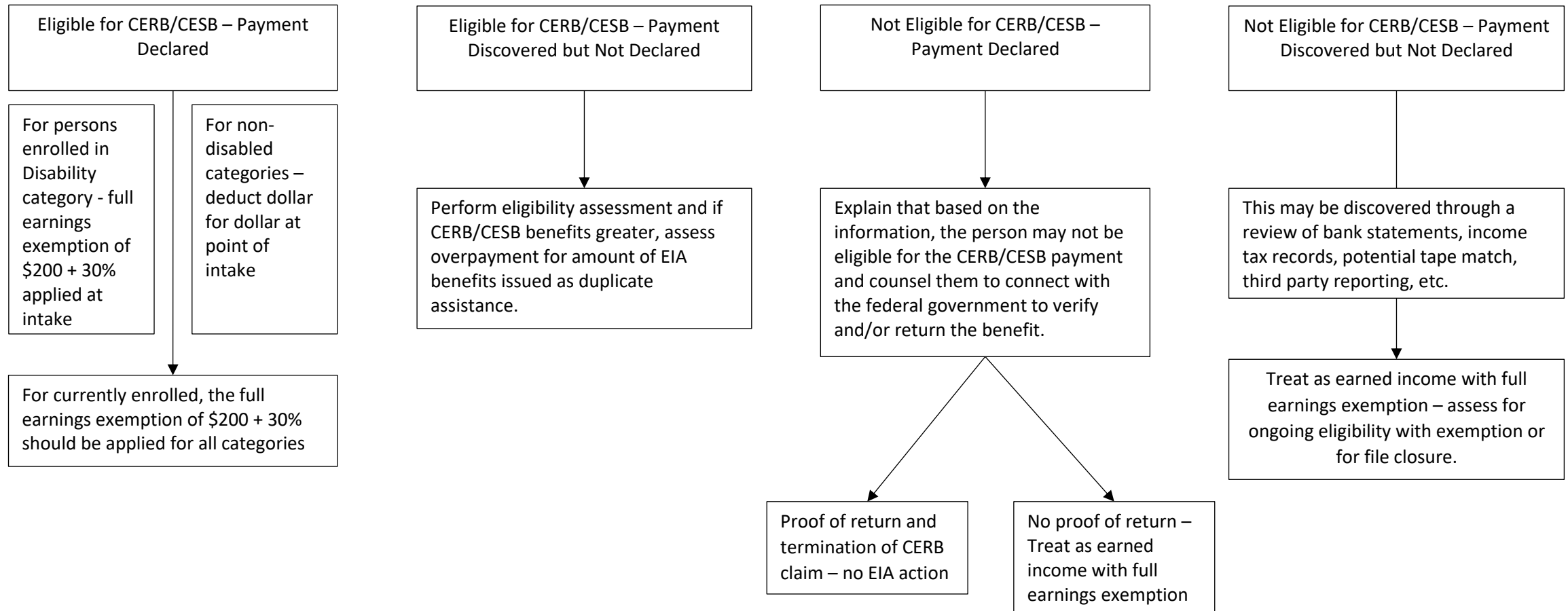


Treatment of Canada Emergency Response Benefit (CERB) and Canada Emergency Student Benefit (CESB)



Note: if CERB/CESB payments are received without eligibility, and treated with exemption for eligibility assessment with EIA, but it is later recovered by the federal government, a deficit payment may be issued at a future date with appropriate correspondence verifying the benefit recovery.