



POLICY 9.23

POSITION

Federal and Provincial Tax Credits

POLICY RESPONSIBILITY

Council

POLICY

WHEREAS the majority of Athabasca University (AU) undergraduate students are 25 years of age or over, and of varying degrees of a different demographic than traditional post-secondary studentsⁱ;

WHEREAS access to student aid varies across Canada for part-time, international, or working studentsⁱⁱ;

WHEREAS according to information provided by AU in 2017, 95% of AU undergraduate students do not receive federal or provincial student aidⁱⁱⁱ;

WHEREAS according to the 2016 National Survey of Student Engagement, 60% of undergraduate program students at AU were working at least 30 hours per week.^{iv};

WHEREAS many AUSU members are not able to maintain a full time course load due to other obligations or responsibilities, and part time study is their only option;

WHEREAS AUSU believes that income tax credits provided by the federal and provincial government are essential for adult learners of all demographics to access post-secondary education;

WHEREAS some student groups advocate to remove federal and provincial tax credits in favour of more needs based, upfront grants^v;

The position of AUSU is:

tuition tax credits are essential for enabling access to post-secondary education for all students;

increased access to student aid and income tax credits are not mutually exclusive scenarios; AND

all levels of government must continue to provide financial incentives in the form of tax credits to promote participation for post-secondary education.

RELATED REFERENCES, POLICIES, PROCEDURES AND FORMS

None

POLICY HISTORY

Original Approval Date: Monday, October 30, 2017

Last Review Date:

Review by Date: August 2018

ⁱ Student and Enrolment Profile – 2016-2017, Athabasca University Department of Institutional Studies

ⁱⁱ <http://www.campusaccess.com/financial-aid/provincial-student-loans.html>

ⁱⁱⁱ Information as obtained from the Athabasca University Department of Institutional Studies

^{iv} As reported by AU. More information about the NSSE can be found here:

http://nsse.indiana.edu/html/students_parents.cfm.

^v http://caus.net/beta/wp-content/uploads/2017/02/CAUS_Budget_Submission_2017.pdf.