Executive Council

Nova Scotia

A certified copy of an Order in Council dated August 25, 2026

N.S. Reg. 193/2026

FILED

Date: August 25, 2026

Rachel L. Jones
Registrar of Regulations
Province of Nova Scotia

2026-303

The Governor in Council on the report and recommendation of the Minister of Opportunities and Social Development dated August 19, 2026, and pursuant to Section 21 of Chapter 27 of the Acts of 2000, the *Employment Support and Income Assistance Act*, is pleased to amend the *Employment Support and Income Assistance Regulations*, N.S. Reg. 195/2019, made by the Governor in Council by Order in Council 2019-333 dated November 27, 2019, to update assistance rates, add income exemptions, amend definitions and modernize language, in the manner set forth in Schedule "A" attached to and forming part of the Report and Recommendation, effective on and after August 25, 2026.

Certified to be a true copy

Tracey Taweel
Clerk of the Executive Council

Approved by Order in Council
2026-303 **dated**
August 25, 2026

Tracey Taweel
Clerk of the Executive Council

Schedule "A"

Amendment to the *Employment Support and Income Assistance Regulations* made by the Governor in Council under Section 21 of Chapter 27 of the Acts of 2000, the *Employment Support and Income Assistance Act*

1 Section 2 of the *Employment Support and Income Assistance Regulations*, N.S. Reg. 195/2019, made by the Governor in Council by Order in Council 2019-333 dated November 27, 2019, is amended by

(a) moving the definition of "applicable assets" to where it belongs in alphabetical order;

(b) adding the following definition immediately before the definition of "approved education program":

"approved education plan" means an education plan that

(i) is included in an employment plan,

(ii) sets out the educational interventions and actions designed to increase labour market attachment in a specific employment area, and

(iii) is approved by 1 of the following:

(A) the Department,

(B) a designated entity;

(c) adding the following definition immediately after the definition of "approved education plan":

"approved high demand sector wages" means wages earned through employment in high demand jobs and sectors, as approved by the Minister to address regional or Provincial labour market needs;

(d) in the definition of "Department", striking out "Community Services" and substituting "Opportunities and Social Development";

(e) adding the following definition immediately after the definition of "dependent child":

"designated entity" means an entity approved by the Minister to develop, administer or oversee employment plans or employment-related services for recipients;

(f) repealing the definition of "home" and substituting the following definition:

"home", in relation to an applicant or recipient, means the primary residence of the applicant or recipient that is 1 of the following:

(i) a self-contained unit they rent or own,

(ii) a room in a municipally approved or licensed rooming or lodging house,

(iii) a single occupancy room in a building that is managed by an approved provider under the Supportive Housing Program, for which they are required to pay an occupancy fee;

(g) repealing the definition of "mobile home";

(h) repealing the definition of "rent" and substituting the following definition:

"rent", with respect to an applicant or recipient, means that they are a signatory to a lease agreement and live in a self-contained unit;

(i) adding the following definition immediately after the definition of "rent":

"self-contained unit" means a residential unit with private living, kitchen and bathroom facilities, including a plumbed water supply and sanitary sewer disposal, in the unit that are available for the exclusive use of an applicant or recipient;

(j) repealing the definition of "standard household rate" and substituting the following definition:

"standard household rate" means the amount that a recipient is entitled to receive under Sections 48 to 50 to cover basic needs based on their household composition and whether they live in a home, are boarding or are entitled to an essentials amount;

(k) adding the following definition immediately after the definition of “supervisor”:

“supportive housing program” is a program of the Department that provides funding to community organizations that offer affordable housing options to persons who have experienced homelessness and require ongoing wraparound supports to maintain their housing;

2 Section 8 of the regulations is amended by adding “is” immediately before “at least 16 years old”.

3 Clause 18(1)(b) of the regulations is repealed and the following clause substituted

(b) whether they live in a home, are boarding or are entitled to an essentials amount, in accordance with Sections 48 to 50;

4 Section 25 of the regulations is amended by

(a) in clause (b), striking out “$500” and substituting “$2000”; and

(b) in clause (i), striking out “self-sufficiently” and substituting “self-sufficiency”.

5 Section 35 of the regulations is repealed and the following Section substituted:

Not chargeable income

35 Income from any of the following sources is not chargeable income:

(a) a Canada child benefit or any previous child tax benefit paid under the *Income Tax Act* (Canada), including all of the following:

(i) a national child benefit supplement,

(ii) payments made by the Province as a Nova Scotia child benefit under the *Income Tax Act*,

(iii) a child disability benefit;

(b) child support payments, except as provided in Section 69 for child support payments owed before August 1, 2018;

(c) any payments made under the *Children Family Services Act*, including all of the following:

(i) payments made in support of a foster child,

(ii) payments made to a young person receiving assistance in accordance with subsection 8(3),

(iii) adoption subsidy payments;

(d) any payments made under the alternative family care program administered by the Department;

(e) the Canada groceries and essentials benefit under the *Income Tax Act* (Canada);

(f) any payment received under the Canada workers benefit under the *Income Tax Act* (Canada) or under the former working income tax benefit under the *Income Tax Act* (Canada);

(g) the poverty reduction credit paid by the Department;

(h) the affordable living tax credit paid under the *Income Tax Act*;

(i) income tax refunds;

(j) any payments made under the provincial low-income fuel assistance program and the federal relief for heating expenses program;

(k) a caregiver's benefit under the Department of Health and Wellness's caregiver benefit program;

(l) honorariums provided for serving on a provincial agency, board or commission;

(m) bursaries, scholarships, student awards and stipends received

(i) for the purpose of assisting with the costs of attending an approved educational program, or

(ii) by a recipient who has been approved to attend a post-secondary education program under Section 65;

(n) student loans received by a recipient who has been approved to attend a post-secondary education program under Section 65;

(o) any money withdrawn from a registered disability savings plan;

(p) the Canada disability benefit under the *Income Tax Act* (Canada);

(q) any money withdrawn from a registered educational savings plan to be used by a recipient or a dependent for education expenses;

(r) wages of a dependent child, in accordance with Section 37;

(s) payments received under a federal or provincial rent supplement program;

(t) any children's benefit payment made under the *Canada Pension Plan* received by a dependent child, or by an applicant or recipient on behalf of a dependent child.

(u) post-care supports for a child formerly in care of the Minister or another province;

(v) financial assistance received through either of the following programs:

(i) the federal government's athlete assistance program,

(ii) the Nova Scotia athlete assistance program;

(w) payments received under the Department of Seniors and Long-term Care's seniors care grant.

6 Section 36 of the regulations is repealed and the following Section is substituted:

Approved high demand sector wages

36 Up to $3000 per fiscal year of a recipient or recipient's spouse combined approved high demand sector wages is not chargeable income.

7 Subsection 48(1) of the regulations is repealed and the following subsection substituted:

(1) A recipient who lives in a home or boards must be allowed an amount of assistance at the standard household rate as set out in Table 1 of Schedule A.

8 Section 49 of the regulations is amended by

(a) striking "is renting or owns their accommodation" and substituting "lives in a home"; and

(b) striking “of $974” and substituting “as set out in Table 1 of Schedule A”.

9 Section 50 of the regulations is repealed and the following Section substituted:

Standard household rate—essentials

50 A recipient who does not qualify for the standard household rate or the enhanced standard household rate must be allowed an amount of assistance at the essentials standard household rate as set out in Table 1 of Schedule A.

10 Section 51 of the regulations is amended by striking out “of $390 per month” and substituting “per month as set out in Table 1 of Schedule A”.

11 Subsection 52(1) of the regulations is amended by striking out “of $205 per month” and substituting “per month as set out in Table 1 of Schedule A”.

12 Section 53 of the regulations is repealed and the following Section substituted:

Child benefit adjustment

53 **(1)** A recipient who is not receiving a Nova Scotia child benefit or a Canada child benefit on behalf of a dependent child under 18 years old must be allowed an amount of assistance per month on behalf of the dependent child as set out in Table 2 of Schedule A.

(2) A recipient who is receiving a combined amount for the Nova Scotia child benefit and Canada child benefit on behalf of a dependent child under 18 years old that is less than the amount of assistance set out in Table 2 of Schedule A must be allowed assistance per month in an amount that is the difference between the amount in Table 2 of Schedule A and the combined amount of the 2 benefits.

13 Section 55A of the regulations are amended by striking out “of $308 per month” and substituting “per month as set out in Table 2 of Schedule A”.

14 Section 57 of the regulations is repealed and the following Section substituted:

Assistance for special needs

57 A recipient who has any of the following special needs must be allowed an amount of assistance for the special need:

(a) the items or services set out as a special need in column 1 of Table 2 of Schedule A, in the corresponding amount specified in the table;

(b) an item or service prescribed as a special need in policy by the

Director;

(c) an item or service that is determined, despite clauses 54(2)(b) and (d), to be a special need essential for health in accordance with Section 60.

15 Section 65 of the regulations is repealed and the following Section substituted:

Assistance while attending post-secondary education program

65 **(1)** A recipient may receive assistance while attending a post-secondary education program if all of the following apply:

(a) the recipient has an approved education plan as part of their employment plan;

(b) the employment plan identifies post-secondary education as a requirement for employment.

(2) In determining whether a recipient is entitled to assistance under subsection (1), all post-secondary related funding received by the recipient must be considered, and assistance must not be provided for an expense that is funded from another source.

(3) A recipient who is funded through a designated entity is not entitled to assistance under this Section for any expense funded by the designated entity.

16 Clause 70(b) of the regulations is amended by striking out "grandparenting" and substituting "legacy".

17 Sections 71 and 72 of the regulations are repealed.

18 The regulations are amended by adding the following Section immediately after Section 70:

Annual adjustment

71 **(1)** The maximum amount of assistance payable under all of the following Sections is adjusted annually by the consumer price index amount determined under the *Personal Income Tax Indexation Regulations* made under the *Income Tax Act*:

(a) Sections 48 to 52;

(b) Section 55A.

(2) No later than January 1st of each year, the maximum amount of assistance payable, as adjusted under subsection (1), must be made publicly available on the Department's website and published in the *Employment Support and Income Assistance Policy Manual* maintained by the Department.

19 The regulations are further amended by adding the attached Schedule "A" immediately after Section 71.

Schedule "A"

Table 1: Annual Rates as of January 1, 2026

Category	Household Composition/Allowance Type	Enhanced (Home)	Home	Board
Standard Household Rate (s. 48)	1 recipient, 0 dependent children	—	$738	$655
	1 recipient, 1 dependent child	—	$1035	$674
	1 recipient, 2 or more dependent children	—	$1090	$719
	2 recipients, 0 dependent children	—	$1442	$1085
	2 recipients, 1 or more dependent children	—	$1497	$1128
Standard Household Rate—Enhanced (s. 49)	1 recipient, 0 dependent children	$1022	—	—
Standard Household Rate—Essentials (s. 50)	1 recipient		$410	
	2 recipients		$820	
Dependent Child Allowance (s. 51)	per dependent child		$410	
Barrier-Free Access (s. 52)	per eligible household		$216	
Disability Supplement (s. 55A)	per eligible recipient		$324	

Table 2: Fixed Rates

<table>
<tr><th colspan="2">Category</th><th>Amount</th></tr>
<tr><td colspan="2">Child Benefit Adjustment (s. 53)</td><td>$500</td></tr>
<tr><td rowspan="9">Special Needs (s. 57)</td><td>dental care</td><td>as set out in the ESIA Dental Fee Guide approved by the Director</td></tr>
<tr><td>optical care</td><td>$120 for single vision glasses
$145 for bifocal glasses</td></tr>
<tr><td>pharmacare coverage</td><td>as set out in the NS Formulary</td></tr>
<tr><td>special diet</td><td>up to $150, according to the type of diet required</td></tr>
<tr><td>transportation</td><td>up to $150 if costs are required for
• employment
• implementing an employment plan
• preserving health or safety</td></tr>
<tr><td>child care</td><td>up to $400 if costs are required for
• employment
• implementing an employment plan
• preserving health or safety</td></tr>
<tr><td>funeral arrangement costs</td><td>up to $3800 for costs related to
• opening and closing of grave
• grave lot
• clothing
• transportation
• funeral costs for professional services
• cremation urn or casket</td></tr>
<tr><td>maternal nutritional supplement</td><td>$51</td></tr>
<tr><td>school supplies supplement</td><td>$100 for dependent children who are at least 4 years old and younger than 13 years old
$200 for dependent children who are at least 13 years old and younger than 21 years old</td></tr>
</table>