



Imputed Rate of Return on Assets

For tenants with assets, a calculation is done to estimate a minimum income earned on those assets. This estimated return on assets is included in the household income. The rate used in the calculation is called the Imputed Rate of Return. Please see Chapter 3 for details on how to apply the imputed rate of return.

The imputed rate of return changes periodically. When the rate changes it will apply to all calculations completed on or after the effective date of the change, including annual rent reviews, rent adjustments, new tenancies and transfers.

Effective Date	Rate
August 1, 2008	3%
August 1, 2004	1%
October 1, 2000 – July 31, 2004	3%
January 1, 1996 - September 30, 1996	1%
January 1, 1995 – December 31, 1995	2%

NOTE:

Effective October 1, 2000, the imputed rate of return on assets is applied to any assets with a gross value greater than \$10,000.

For calculations with an effective date prior to October 1, 2000, the asset exemption is \$3,000.