

December 2009

Generosity in Canada and the United States: *The 2009 Generosity Index*

Main Conclusions

- The Generosity Index measures private monetary generosity using two indicators: the percentage of tax filers who donated to charities (i.e., the extent of generosity), and the percentage of aggregate personal income donated to charity (i.e., the depth of generosity).
- The province with the highest percentage of tax filers that donated to charity during the 2007 tax year is Manitoba (27.3%). The province with the lowest percentage of tax filers that donated to charity is Newfoundland & Labrador (21.1%).
- Of all the provinces, Manitoba donated the highest percentage of its aggregate income to charity during the 2007 tax year (1.02%). Quebec, meanwhile, was the province that donated the lowest percentage of its aggregate income to charity (0.33%).
- While the percentage of tax filers donating to charity fell in almost every Canadian province between 1997 and 2007, the percentage of aggregate personal income donated in Canada increased in most provinces.
- A higher percentage of tax filers donated to charity in the United States (26.6%) than in Canada (24.0%) during the 2007 tax year. Similarly, Americans (at 1.60%) gave a higher percentage of their aggregate income to charity than did Canadians, (at 0.73%).
- The extent of generosity (percentage of tax filers donating to charity) varies significantly among US states and Canadian provinces and territories. Only Manitoba, Canada's top-ranked province, is among the top 25 on this indicator among subnational donors including all provinces, territories, and states during the 2007 tax year.
- In terms of the depth of generosity (percentage of aggregate income donated), Canadian provinces and territories fell behind every US state except North Dakota and West Virginia during the 2007 tax year.
- US jurisdictions top the overall Generosity Index rankings. Utah places first (9.0 out of 10.0), followed by Maryland (7.5 out of 10.0) and Washington, DC (6.6 out of 10.0). Manitoba is the highest-scoring Canadian province (4.0 out of 10.0), but its performance ranks only 33rd overall out of 64 North American jurisdictions.

Introduction

Interest in the charitable sector is heightened each year as the holiday season approaches. Charities depend on the generosity of thousands of ordinary citizens who give privately from their own funds to enhance the quality of life in their communities and beyond. The Fraser Institute's annual Generosity Index measures this private monetary generosity using readily available data on the extent and depth of

charitable donations, as recorded on personal income tax returns in Canada and the United States.¹ As it has done in previous years, the 2009 index reveals a substantial generosity gap between the two countries.

The Generosity Index

The Generosity Index measures private monetary generosity using two key indicators. The percentage of

tax filers who donated to charity indicates the extent of generosity, while the percentage of aggregate personal income donated to charity indicates the depth of charitable giving.² Though not used to calculate the Generosity Index scores, the average dollar value of charitable donations provides additional information on the total level of private resources available to charities in each jurisdiction.³ The jurisdictions included in the index are

Table 1: Canadian Results and Rankings for the 2007 Tax Year

Province/ Territory	Percentage of tax filers donating to charity		Province/ Territory	Percentage of aggregate income donated to charity		Province/ Territory	Average charitable donation	
	%	Rank (out of 13)		%	Rank (out of 13)		Amount (in dollars)	Rank (out of 13)
British Columbia	22.8	7	British Columbia	0.83	5	British Columbia	1,796	2
Alberta	24.5	5	Alberta	0.86	2	Alberta	2,298	1
Saskatchewan	25.7	3	Saskatchewan	0.86	2	Saskatchewan	1,515	5
Manitoba	27.3	1	Manitoba	1.02	1	Manitoba	1,701	4
Ontario	25.7	3	Ontario	0.84	4	Ontario	1,729	3
Quebec	21.9	9	Quebec	0.33	11	Quebec	646	13
New Brunswick	22.1	8	New Brunswick	0.67	7	New Brunswick	1,215	10
Nova Scotia	23.1	6	Nova Scotia	0.66	8	Nova Scotia	1,222	9
Prince Edward Island	25.8	2	Prince Edward Island	0.74	6	Prince Edward Island	1,098	11
Newfoundland & Labrador	21.1	11	Newfoundland & Labrador	0.50	9	Newfoundland & Labrador	953	12
Yukon	21.2	10	Yukon	0.41	10	Yukon	1,280	7
Northwest Territories	16.8	12	Northwest Territories	0.26	12	Northwest Territories	1,252	8
Nunavut	10.3	13	Nunavut	0.22	13	Nunavut	1,480	6
Canada	24.0		Canada	0.73		Canada	1,504	

Sources: Canada Revenue Agency, 2009a; Statistics Canada, 2009a; calculations by authors.

Table 2: Change in Canadian Generosity by Province, 1997 to 2007

Province/ Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	1997	2002	2007	% change 1997- 2007	1997	2002	2007	% change 1997- 2007
British Columbia	22.5	22.0	22.8	1.6	0.65	0.71	0.83	27.4
Alberta	25.8	24.3	24.5	(5.1)	0.71	0.70	0.86	22.0
Saskatchewan	28.7	26.4	25.7	(10.3)	0.81	0.80	0.86	6.7
Manitoba	29.5	27.4	27.3	(7.7)	0.77	0.87	1.02	31.5
Ontario	27.0	26.3	25.7	(4.9)	0.71	0.84	0.84	18.1
Quebec	23.5	22.8	21.9	(6.5)	0.29	0.30	0.33	14.9
New Brunswick	24.0	22.7	22.1	(8.1)	0.66	0.60	0.67	2.5
Nova Scotia	24.9	22.5	23.1	(7.4)	0.56	0.52	0.66	18.5
Prince Edward Island	28.4	26.2	25.8	(9.1)	0.64	0.64	0.74	15.9
Newfoundland & Labrador	20.3	20.3	21.1	4.0	0.52	0.51	0.50	(5.4)
Yukon	21.1	19.8	21.2	0.5	0.32	0.43	0.41	28.9
Northwest Territories (including Nunavut)	14.9	14.2	14.4	(3.5)	0.26	0.31	0.24	(5.8)

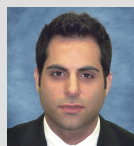
Note: The direction of the percentage change over the period 1997 to 2007 for the above two variables is consistent with the direction of the percentage change from calculations of average annual growth rates over the same period.

Sources: Canada Customs and Revenue Agency, 1999; Canada Revenue Agency, 2009a, 2009b; Statistics Canada 2009a; calculations by authors.

the 10 Canadian provinces and three territories, the 50 US states,



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and Washington, D.C. The data used is from the 2007 tax year—the most recent year for which data are available for both Canada and the United States. The data collected for the Generosity Index show stark differences in charitable giving among the Canadian provinces and territories, as well as between Canada and the United States.

Charitable giving in Canada

Table 1 presents data for the Canadian provinces and territories. Manitoba had a higher percentage of tax

filers who donated to charity (27.3%) than any other province. Prince Edward Island (25.8%) was next, followed by Ontario and Saskatchewan, tied for third place at 25.7%. The provinces where the lowest percentage of tax filers donated to charity are Newfoundland & Labrador (21.1%) and Quebec (21.9%). In the territories, the percentage of tax filers who donated to charity ranges from 10.3% in Nunavut to 21.2% in the Yukon.

Manitobans also donate the highest percentage of their aggregate personal income to charity at 1.02%. Saskatchewan and Alberta tie for

second at 0.86%. Quebec ranks last among the provinces; its citizens donated 0.33% of their aggregate income to charity—approximately one-third Manitoba's rate.

Though not used to calculate the Generosity Index, data on average charitable donations is also provided for interest (see table 1). Among all the provinces and territories, the highest average charitable donation was in Alberta (\$2,298), followed by British Columbia (\$1,796), and Ontario (\$1,729). As in previous years, Quebec ranked last with an average charitable donation of \$646—less than half the national average of \$1,504.

Canadian giving trends from 1997 to 2007

Table 2 presents the change in Canadian generosity, by province, from 1997 to 2007. What is most striking about these trends is that the extent of charitable giving fell in almost every Canadian province. British Columbia and Newfoundland & Labrador were the only provinces to see a slight increase (of 1.6% and 4.0% respectively), in the percentage of tax filers donating to charity. The provinces where the drops in the percentage of tax filers donating to charity are most pronounced are Saskatchewan (decreasing by 10.3%) and Prince Edward Island (decreasing by 9.1%). The only province where the extent of charitable giving declined by less than 5.0% is Ontario, which saw a drop in giving of 4.9%.

On the other hand, all Canadian provinces except Newfoundland & Labrador recorded increases in the depth of charitable giving between

1997 and 2007. The increase is most striking in Manitoba, where the percentage of aggregate income donated to charity grew by 31.5%. British Columbia and Alberta also saw significant increases in the depth of charitable giving, recording increases of 27.4% and 22.0%, respectively. In sharp contrast, the percentage of aggregate income donated to charity decreased by 5.4% in Newfoundland & Labrador.

Comparing Canada and the United States

The most pronounced differences exist when Canadian generosity is compared to American generosity. In the United States, the extent of generosity is over two percentage points higher: 26.6% of US tax filers donate to charity (United States Internal Revenue Service, 2009a), compared to 24.0% of Canadians (Canada Revenue Agency, 2009a).

The gap between these two countries widens significantly when considering the depth of the generosity of each. In 2007, Americans gave 1.60% of their aggregate income to charity, with donations totalling US\$190 billion (United States Internal Revenue Service, 2009a; Bureau of Economic Analysis, 2009). This rate of giving is more than double that of Canadians, who gave 0.73% of aggregate income (CA\$8.5 billion in total) to charity in 2007 (Canada Revenue Agency, 2009a; Statistics Canada, 2009a).⁴ If Canadians had given the same percentage of their aggregate income to charity as Americans had, Canada's charities would have received an additional \$10.1 billion in private donations.

Subnational differences

The generosity gap varies significantly among subnational jurisdictions. Table 3 ranks all states, provinces, and territories in North America on both measures included in the Generosity Index (the percentage of tax filers who donated to charity and the percentage of aggregate income donated).

As was the case last year, Maryland has the highest percentage of tax filers who donated to charity (39.9%), followed by New Jersey (36.1%) and Connecticut (35.4%). Only Manitoba, Canada's top-ranked province on this measure, is among the top 25; 27.3% of its tax filers donated to charity, which ranked it 22nd out of 64 jurisdictions.

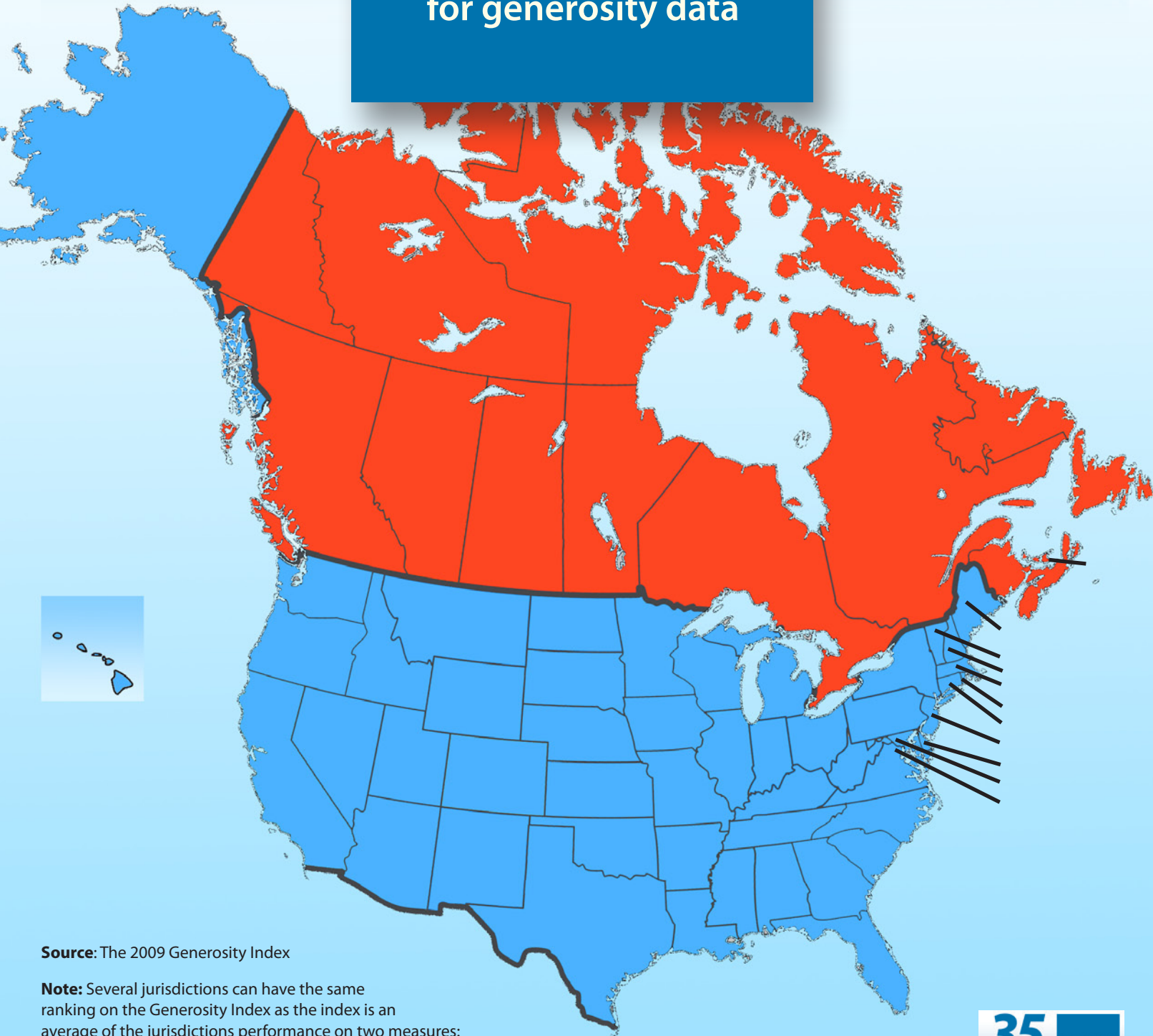
In a comparison of the depth of charitable giving, Canadian provinces and territories do far worse than US jurisdictions; they fall behind almost every US state in terms of the percentage of income donated. All US states, with the exception of North Dakota and West Virginia, gave a higher percentage of aggregate income to charity than any Canadian province. In Utah, 3.66% of aggregate income was donated to charity—the highest percentage amongst US states and Canadian provinces. In contrast, the percentage of aggregate income donated to charity in Manitoba, Canada's top-ranked province on this measure, was just 1.02%—less than a third the amount donated in Utah.

Though not included in the calculations of the Generosity Index, Canada makes its poorest showing in the average value of charitable donations in local currency. The

GENEROSITY INDEX OF NORTH AMERICA

Comparative values for Canadian provinces, territories, and US states

Click on a province,
territory, or state name
for generosity data



Source: The 2009 Generosity Index

Note: Several jurisdictions can have the same ranking on the Generosity Index as the index is an average of the jurisdictions performance on two measures: the percentage of tax filers who donated to charity and the percentage of aggregate personal income donated to charity.

**Table 3: Results and Rank for Charitable Contributions in Canada and the US,
2007 Tax Year**

State/ Province/ Territory	Percentage of tax filers donating to charity	Rank (out of 64)	Percentage of aggregate income donated to charity	Rank (out of 64)	Average charitable donation (local currency— dollars)	Rank (out of 64)
Alabama	23.7	38	2.00	6	5,446	11
Alaska	19.3	52	1.11	46	4,358	24
Arizona	29.2	15	1.47	28	3,791	40
Arkansas	17.9	57	1.66	15	5,982	7
California	29.4	13	1.56	23	4,751	18
Colorado	31.5	9	1.61	20	4,278	28
Connecticut	35.4	3	1.64	17	4,808	16
Delaware	29.4	13	1.56	23	4,016	34
District of Columbia	32.8	6	2.15	3	7,770	3
Florida	23.9	37	1.64	17	5,060	12
Georgia	30.7	10	2.07	5	4,896	15
Hawaii	26.2	26	1.38	37	3,982	36
Idaho	26.4	25	1.81	11	4,663	19
Illinois	28.0	20	1.47	28	4,281	27
Indiana	22.4	43	1.44	33	4,230	31
Iowa	24.2	36	1.31	41	3,765	42
Kansas	24.5	33	1.65	16	4,994	13
Kentucky	22.2	44	1.43	34	3,995	35
Louisiana	16.9	58	1.12	45	4,773	17
Maine	21.7	48	1.04	49	3,026	50
Maryland	39.9	1	1.97	8	4,437	21
Massachusetts	31.8	7	1.45	31	4,251	30
Michigan	28.3	18	1.55	25	3,743	43
Minnesota	33.2	5	1.59	22	3,785	41
Mississippi	18.2	56	1.69	13	5,572	10
Missouri	23.5	39	1.45	31	4,259	29
Montana	23.1	40	1.40	35	3,845	39
Nebraska	24.7	31	1.50	26	4,428	22
Nevada	27.3	22	1.35	38	3,861	38
New Hampshire	26.6	24	1.17	44	3,405	48
New Jersey	36.1	2	1.35	38	3,551	45
New Mexico	19.3	52	1.19	43	3,961	37
New York	30.3	11	1.85	10	5,706	9

**Table 3: Results and Rank for Charitable Contributions in Canada and the US,
2007 Tax Year**

State/ Province/ Territory	Percentage of tax filers donating to charity	Rank (out of 64)	Percentage of aggregate income donated to charity	Rank (out of 64)	Average charitable donation (local currency— dollars)	Rank (out of 64)
North Carolina	28.2	19	1.86	9	4,531	20
North Dakota	14.8	62	0.94	51	4,316	25
Ohio	24.5	33	1.30	42	3,529	46
Oklahoma	21.6	49	2.16	2	6,989	5
Oregon	30.1	12	1.61	20	3,731	44
Pennsylvania	24.7	31	1.40	35	4,103	33
Rhode Island	29.0	16	1.09	48	2,810	51
South Carolina	25.2	30	1.98	7	4,898	14
South Dakota	14.9	61	1.68	14	7,807	2
Tennessee	19.2	54	1.81	11	6,274	6
Texas	19.2	54	1.46	30	5,952	8
Utah	33.7	4	3.66	1	7,742	4
Vermont	21.9	46	1.11	46	3,445	47
Virginia	31.8	7	1.64	17	4,292	26
Washington	27.5	21	1.50	26	4,396	23
West Virginia	11.9	63	0.84	54	4,177	32
Wisconsin	28.9	17	1.32	40	3,203	49
Wyoming	16.6	60	2.12	4	11,011	1
British Columbia	22.8	42	0.83	56	1,796	53
Alberta	24.5	33	0.86	52	2,298	52
Saskatchewan	25.7	28	0.86	52	1,515	56
Manitoba	27.3	22	1.02	50	1,701	55
Ontario	25.7	28	0.84	54	1,729	54
Quebec	21.9	46	0.33	62	646	64
New Brunswick	22.1	45	0.67	58	1,215	61
Nova Scotia	23.1	40	0.66	59	1,222	60
Prince Edward Island	25.8	27	0.74	57	1,098	62
Newfoundland & Labrador	21.1	51	0.50	60	953	63
Yukon	21.2	50	0.41	61	1,280	58
Northwest Territories	16.8	59	0.26	63	1,252	59
Nunavut	10.3	64	0.22	64	1,480	57

Sources: United States Internal Revenue Service, 2009a; Canada Revenue Agency, 2009a; Statistics Canada, 2009a; Bureau of Economic Analysis, 2009; calculations by authors.

Table 4: 2009 Generosity Index Scores for Canada and the US

State/ Province/ Territory	Generosity Index		Indicator 1: Percentage of tax filers donating to charity			Indicator 2: Percentage of aggregate income donated to charity		
	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Utah	9.0	1	33.7	7.9	4	3.66	10.0	1
Maryland	7.5	2	39.9	10.0	1	1.97	5.1	8
District of Columbia	6.6	3	32.8	7.6	6	2.15	5.6	3
Connecticut	6.3	4	35.4	8.5	3	1.64	4.1	17
Georgia	6.1	5	30.7	6.9	10	2.07	5.4	5
New Jersey	6.0	6	36.1	8.7	2	1.35	3.3	38
Minnesota	5.9	7	33.2	7.7	5	1.59	4.0	22
New York	5.8	8	30.3	6.8	11	1.85	4.7	10
Virginia	5.7	9	31.8	7.3	7	1.64	4.1	17
Colorado	5.6	10	31.5	7.2	9	1.61	4.0	20
Massachusetts	5.4	11	31.8	7.3	7	1.45	3.6	31
North Carolina	5.4	11	28.2	6.1	19	1.86	4.8	9
Oregon	5.4	11	30.1	6.7	12	1.61	4.0	20
California	5.2	14	29.4	6.4	13	1.56	3.9	23
Delaware	5.2	14	29.4	6.5	13	1.56	3.9	23
South Carolina	5.1	16	25.2	5.1	30	1.98	5.1	7
Arizona	5.0	17	29.2	6.4	15	1.47	3.6	28
Idaho	5.0	17	26.4	5.4	25	1.81	4.6	11
Michigan	5.0	17	28.3	6.1	18	1.55	3.9	25
Alabama	4.8	20	23.7	4.5	38	2.00	5.2	6
Illinois	4.8	20	28.0	6.0	20	1.47	3.6	28
Washington	4.8	20	27.5	5.8	21	1.50	3.7	26
Oklahoma	4.7	23	21.6	3.8	49	2.16	5.6	2
Wisconsin	4.7	23	28.9	6.3	17	1.32	3.2	40
Kansas	4.5	25	24.5	4.8	33	1.65	4.2	16
Nevada	4.5	25	27.3	5.8	22	1.35	3.3	38
Florida	4.4	27	23.9	4.6	37	1.64	4.1	17
Hawaii	4.4	27	26.2	5.4	26	1.38	3.4	37
Rhode Island	4.4	27	29.0	6.3	16	1.09	2.5	48
Nebraska	4.3	30	24.7	4.9	31	1.50	3.7	26
New Hampshire	4.1	31	26.6	5.5	24	1.17	2.8	44
Pennsylvania	4.1	31	24.7	4.9	31	1.40	3.4	35
Manitoba	4.0	33	27.3	5.7	22	1.02	2.3	50
Missouri	4.0	33	23.5	4.5	39	1.45	3.6	31

Table 4: 2009 Generosity Index Scores for Canada and the US

State/ Province/ Territory	Generosity Index		Indicator 1: Percentage of tax filers donating to charity			Indicator 2: Percentage of aggregate income donated to charity		
	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Ohio	4.0	33	24.5	4.8	33	1.30	3.2	42
Iowa	3.9	36	24.2	4.7	36	1.31	3.2	41
Montana	3.9	36	23.1	4.3	40	1.40	3.4	35
Indiana	3.8	38	22.4	4.1	43	1.44	3.5	33
Kentucky	3.8	38	22.2	4.0	44	1.43	3.5	34
Tennessee	3.8	38	19.2	3.0	54	1.81	4.6	11
Wyoming	3.8	38	16.6	2.1	60	2.12	5.5	4
Saskatchewan	3.6	42	25.7	5.2	28	0.86	1.9	52
Mississippi	3.5	43	18.2	2.7	56	1.69	4.3	13
Ontario	3.5	43	25.7	5.2	28	0.84	1.8	54
Arkansas	3.4	45	17.9	2.6	57	1.66	4.2	15
Prince Edward Island	3.4	45	25.8	5.2	27	0.74	1.5	57
Alberta	3.3	47	24.5	4.8	33	0.86	1.9	52
Texas	3.3	47	19.2	3.0	54	1.46	3.6	30
Vermont	3.3	47	21.9	3.9	46	1.11	2.6	46
Maine	3.1	50	21.7	3.9	48	1.04	2.4	49
British Columbia	3.0	51	22.8	4.2	42	0.83	1.8	56
New Mexico	2.9	52	19.3	3.1	52	1.19	2.8	43
South Dakota	2.9	52	14.9	1.6	61	1.68	4.2	14
Alaska	2.8	54	19.3	3.0	52	1.11	2.6	46
Nova Scotia	2.8	54	23.1	4.3	40	0.66	1.3	59
New Brunswick	2.7	56	22.1	4.0	45	0.67	1.3	58
Louisiana	2.4	57	16.9	2.2	58	1.12	2.6	45
Newfoundland & Labrador	2.2	58	21.1	3.7	51	0.50	0.8	60
Quebec	2.1	59	21.9	3.9	46	0.33	0.3	62
Yukon	2.1	59	21.2	3.7	50	0.41	0.5	61
North Dakota	1.8	61	14.8	1.5	62	0.94	2.1	51
West Virginia	1.2	62	11.9	0.5	63	0.84	1.8	54
Northwest Territories	1.1	63	16.8	2.2	59	0.26	0.1	63
Nunavut	0.0	64	10.3	0.0	64	0.22	0.0	64

Sources: United States Internal Revenue Service, 2009a; Canada Revenue Agency, 2009a; Statistics Canada, 2009a; Bureau of Economic Analysis, 2009; calculations by authors.

Note: The data used to calculate the generosity scores are from the 2007 tax year, the most recent year for which comparable data are available for Canada and the US.

average US donation was US\$4,623 (United States Internal Revenue Service, 2009a)—three times more than the average Canadian donation of CA\$1,504 (Canada Revenue Agency, 2009a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$11,011—almost five times more than the average donation of CA\$2,298 in Alberta, Canada’s top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation (US\$2,810) is over \$500 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for.⁵

The 2009 Generosity Index

Table 4 presents the overall results of the 2009 Generosity Index. Index scores are presented for the extent and depth of charitable giving, and overall scores for each state, province, and territory considered are also included.

As in previous years, the top-ranked jurisdiction is Utah, with an overall index score of 9.0 out of 10.0. Maryland ranks second with an overall score of 7.5, and Washington, DC ranks third with an overall score of 6.6. Canada’s top-ranked province, Manitoba, is 33rd overall, scoring 4.0 on the 2009 Generosity Index. Quebec ranks last among Canadian provinces, placing 59th overall with a score of 2.1. The three territories fall at the very bottom of the list, placing 59th (Yukon), 63rd (Northwest Territories), and 64th (Nunavut). Nunavut places last with a score of 0.0 out of 10.0, while

the Northwest Territories and Yukon score 1.1 and 2.1 out of 10.0, respectively.

Conclusion

The Generosity Index uses readily available data to measure private monetary generosity in Canada and the United States. By measuring both the percentage of tax filers who donate to charity and the percentage of aggregate income donated to charity in each jurisdiction, the Generosity Index recognizes the significance of every charitable donation eligible for income tax deduction. The results indicate that, while the percentage of aggregate income donated to charity is growing in Canadian provinces, an increasingly smaller proportion of the population in most provinces is giving to charity. Most notably, however, the index shows that private monetary generosity in Canada is considerably lower than in the United States. This generosity gap undoubtedly limits the power and potential of charities to improve the quality of life in Canada.

Notes

1 While earlier editions of the Generosity Index incorporated donations of time as well as money (Francis, 1998; Clemens and Samida, 1999), the Canada Revenue Agency (CRA) no longer collects data on volunteer time donated to charity. For survey data on rates of volunteerism in Canada, see Statistics Canada (2006). In addition, it should be noted that, in Canada, it is possible to carry charitable contributions forward for up to five years after the year in which they were originally made. Thus, donations reported for the 2006 taxation year could include donations that were made in any of the five previous

years. In the United States, however, charitable contributions must be made before the end of the tax year to be deductible (United States Internal Revenue Service, 2009b).

- 2 Aggregate personal income is the sum of the total income earned by every individual in each jurisdiction considered for the index. Currently more than 80,000 charities are registered with the CRA. This figure and the data used for the Generosity Index only include organizations formally registered with the CRA or those classified as 501(c)(3) organizations with the US Internal Revenue Service (IRS) that are able to issue tax receipts and accept grants and donations from philanthropic foundations. Canada’s non-profit sector also includes another 80,000 organizations that are exempt from paying income tax, but may not issue tax-deductible receipts to donors. The US non-profit sector also includes 501(c)(4) social and welfare organizations that are not eligible for tax-receptable contributions.
- 3 The value of donations is excluded from the Generosity Index because it is a poor estimate of individual generosity that favours relatively wealthy jurisdictions over relatively poor ones. In other words, it considers equal-sized donations made by low-income individuals to be equivalent to those made by high-income individuals.

- 4 These numbers likely understate American charitable donations due to differences in the Canadian and

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US tax systems. In the US, tax filers may file either itemized or non-itemized returns, though only those filing itemized tax returns can claim charitable donations. Thus, a whole group of US tax filers may donate to registered charities but are unable to claim those donations.

5 In 2007, CA\$1.00 was worth US\$0.935 (Statistics Canada, 2009b).

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