

Generosity in Canada and the United States: The 2007 Generosity Index

Main Conclusions

- The Generosity Index measures private monetary generosity using two indicators: the percentage of tax filers that donates to charities (i.e., the extent of generosity); and the percentage of aggregate personal incomes donated to charity (the depth of generosity).
- An evaluation of charitable giving in Canada reveals that Manitoba (28.4 percent) and Ontario (27.3 percent) are the two provinces with the highest percentage of tax filers donating to charity. Newfoundland and Labrador (21.4) is the province with the lowest percentage of tax filers donating to charity.
- Citizens in Manitoba (1.11 percent) and Ontario (0.91 percent) also donate the highest percentage of their aggregate income to charity. Quebec ranked last among the provinces; only 0.33 percent of its aggregate personal income was donated to charity.
- Although the extent of charitable giving fell in almost every Canadian province over the decade from 1995 to 2005, the percentage of income donated increased.
- A higher percentage of tax filers donated to charity in the United States (30.6 percent) than in Canada (25.1 percent) in 2005. Similarly, in the same period, Americans gave a higher percentage of their aggregate income (1.77 percent) to charity than did Canadians (0.75 percent).
- The depth of people's generosity varies significantly among US states and Canadian provinces and territories. Only Manitoba, Canada's top-ranked province, ranks in the top half of the list.
- In terms of the percentage of aggregate income donated, Canadian provinces and territories fell behind almost every single US state with the exception of North Dakota and West Virginia.
- American states topped the rankings for the Generosity Index. Utah ranked first with a score of 8.8. Maryland (7.9) and the District of Columbia (7.0) ranked second and third. Manitoba, the highest-ranked Canadian province, was 43rd with an overall score of 3.8. Canada's three territories ranked at the bottom of the list.

Introduction

Interest in the charitable sector and all of its good works increases each year as the Christmas holidays approach. This sector depends on thousands of acts of individual generosity by ordinary citizens who donate privately to charities 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 about the extent and depth of charitable donations, as recorded on personal income tax returns in Canada and the United States.¹ As in previous years, the 2007 index reveals a persistent 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 that donates to charity indicates the extent of generosity while the percentage of aggregate personal income donated to charity indicates the depth of charitable giving.² While not used to calculate

Table 1: Canadian Results and Rankings

Province	Percent of returns with charitable donations		Province	Percent of income donated		Province	Value of average charitable donation	
	%	Rank (out of 13)		%	Rank (out of 13)		Amount (in dollars)	Rank (out of 13)
Manitoba	28.4	1	Manitoba	1.11	1	Alberta	1,836	1
Ontario	27.3	2	Ontario	0.91	2	Ontario	1,617	2
Saskatchewan	26.5	3	Alberta	0.87	3	Manitoba	1,578	3
Prince Edward Island	26.4	4	Saskatchewan	0.85	4	British Columbia	1,521	4
Alberta	25.5	5	British Columbia	0.82	5	Nunavut	1,307	5
Nova Scotia	23.9	6	Prince Edward Island	0.74	6	Saskatchewan	1,283	6
British Columbia	23.9	7	New Brunswick	0.72	7	Nova Scotia	1,153	7
New Brunswick	23.2	8	Nova Scotia	0.70	8	New Brunswick	1,136	8
Quebec	22.5	9	Newfoundland & Labrador	0.52	9	Northwest Territories	1,092	9
Yukon	21.8	10	Yukon	0.36	10	Prince Edward Island	995	10
Newfoundland & Labrador	21.4	11	Quebec	0.33	11	Yukon	987	11
Northwest Territories	17.7	12	Northwest Territories	0.27	12	Newfoundland & Labrador	841	12
Nunavut	11.4	13	Nunavut	0.22	13	Quebec	580	13
Canada	25.1		Canada	0.75		Canada	1,345	

Sources: Canada Revenue Agency (2007a); Statistics Canada (2007a); calculations by the authors.

Table 2: Change in Canadian Generosity by Province, 1995 to 2005

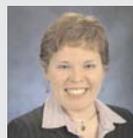
	Percent of returns with charitable donations (%)				Percent of income donated (%)			
	1995	2000	2005	% change 1995-2005	1995	2000	2005	% change 1995-2005
British Columbia	23.9	23.1	23.9	(0.2)	0.58	0.71	0.82	40.6
Alberta	26.9	24.5	25.5	(5.0)	0.62	0.71	0.87	39.0
Saskatchewan	29.1	27.6	26.5	(8.8)	0.75	0.84	0.85	12.5
Manitoba	30.3	28.5	28.4	(6.0)	0.72	0.86	1.11	53.3
Ontario	28.9	27.6	27.3	(5.6)	0.61	0.79	0.91	48.3
Quebec	25.1	22.7	22.5	(10.3)	0.29	0.29	0.33	12.6
New Brunswick	24.3	22.9	23.2	(4.2)	0.60	0.67	0.72	20.1
Nova Scotia	26.1	24.4	23.9	(8.3)	0.50	0.57	0.70	40.4
Prince Edward Island	30.4	28.0	26.4	(13.2)	0.73	0.64	0.74	1.5
Newfoundland & Labrador	21.2	21.4	21.4	1.2	0.50	0.51	0.52	2.9
Yukon	19.8	19.5	21.8	10.2	0.36	0.37	0.36	(0.1)
Northwest Territories (including Nunavut)	14.6	13.9	15.4	5.3	0.27	0.95	0.25	(5.7)

Sources: Canada Revenue Agency (2007a and 2007b); Revenue Canada (1997); Statistics Canada (2007a); and calculations by the authors.

the Generosity Index scores, the average dollar value of charitable donations provides additional information about the total level of private resources available to charities



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in each jurisdiction.³ The jurisdictions included in the index are the 10 Canadian provinces and 3 territories, the 50 US states, and the District of Columbia. The data are from the 2005 tax year, the most recent year for which data are available. The data collected for the Generosity Index show that stark differences in charitable giving exist within Canada, as well as between Canada and the United States.

Charitable giving in Canada

Table 1 presents the differences in charitable giving for the Canadian provinces and territories. Manitoba ranks first in terms of the proportion of tax filers that donates to charity (28.4 percent). Ontario is

next (27.3 percent), followed by Saskatchewan (26.5 percent), Prince Edward Island (26.4 percent), and Alberta (25.5 percent). The provinces with the lowest percentage of tax filers donating to charity are Newfoundland and Labrador (21.4 percent) and Quebec (22.5 percent). Among the territories, the percentage of tax filers donating to charity ranges between 11.4 percent (Nunavut) and 21.8 percent (Yukon).

Manitoba and Ontario also top the list for donating the highest percentage of aggregate personal income to charity. Manitobans gave 1.11 percent of their aggregate income to charity, followed by Ontarians and people in the Western provinces (Alberta, Saskatchewan,

and British Columbia). Quebec ranks last among the provinces; people in that province donated 0.33 percent of their aggregate income to charity—approximately one-third the rate of top-ranked Manitoba.

While not used to calculate the Generosity Index, data on average charitable donations is also provided for interest. Of tax returns that include a charitable donation, Alberta has the highest average donation (\$1,836), followed by Ontario and Manitoba, where the average charitable donations are \$1,617 and \$1,578 respectively. As in previous years, Quebec ranked last among all provinces and territories; at \$580, citizens in that province make the lowest average charitable donation—less than half the national average of \$1,345.

Canadian giving trends from 1995 to 2005

Table 2 presents the change in Canadian generosity by province over the past decade. What is most striking about these trends is that in that time, the extent of charitable giving fell in almost every Canadian province. Newfoundland and Labrador was the only province to see the percentage of tax filers donating to charity increase slightly (by 1.2 percent). Amongst the provinces, the drop in the percentage of tax filers donating to charity between 1995 and 2005 was most pronounced in Prince Edward Island (-13.2 percent) and Quebec (-10.3 percent). Only in British Columbia (-0.2 percent) and New Brunswick (-4.2 percent) was the decrease in

the extent of giving less than 5 percent. In contrast to the provinces, Yukon (10.2 percent) and the North-

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west Territories including Nunavut (5.3 percent) increased the extent of their charitable giving.

On the other hand, all Canadian provinces recorded increases in the percentage of aggregate income donated to charity between 1995 and 2005. The increase is most striking in Manitoba and Ontario, where the percentage of aggregate income donated to charity grew by 53.3 percent and 48.3 percent respectively. British Columbia (40.6 percent) and Nova Scotia (40.4 percent) also saw significant increases in the depth of charitable giving. In sharp contrast, the growth in the depth of charitable giving was less than 5 percent of aggregate income in Newfoundland and Labrador (2.9 percent) and Prince Edward Island (1.5 percent). The Northwest Territories including Nunavut (-5.7 percent) and Yukon (-0.1 percent) actually registered decreases in the percentage of aggregate income donated to charity.

Comparing Canada and the United States

The most pronounced differences exist, however, when Canadian generosity is compared to American generosity. In the United States, the extent of generosity is around 5 percentage points higher: 30.6 percent of US tax filers donate to charity compared to 25.1 percent of Canadians.

When the depth of generosity in each country is compared, the gap widens significantly. In 2005, Americans gave 1.77 percent of their aggregate personal income to charity, resulting in a total of US\$182 billion in donations. This rate of giving is more than double that of Canadians, who gave 0.75 percent of their aggregate income (Cdn\$7.8 billion in total) to charity in 2005.⁴ If Canadians had given, in aggregate, the same percentage of their incomes to charity as Americans did, the Canadian charitable sector would have received an additional \$10.4 billion in privately-donated revenue.

Sub-national differences

The depth of the generosity gap varies significantly among sub-national jurisdictions. Table 3 presents the data and ranks of all the states, provinces, and territories in Canada and the US, for both measures included in the Generosity Index (percentage of tax filers donating to charity and the aggregate level of income donated).

As it did last year, the highest percentage of tax filers donating to charity was in Maryland (44.6 percent), followed by New Jersey (40.9 percent) and Connecticut (40.3

Table 3: Results and Rank for Charitable Contributions in Canada and the US

State/Province	Percent of returns with charitable donations	Rank (out of 64)	Percent of income donated	Rank (out of 64)	Value of average charitable donation (local currency—dollars)	Rank (out of 64)
Alabama	27.7	30	2.09	10	5,150	10
Alaska	20.4	58	1.13	49	3,894	34
Arizona	33.4	15	1.87	15	4,083	26
Arkansas	21.2	56	2.13	8	6,535	4
California	34.3	14	1.81	19	4,582	17
Colorado	35.8	8	1.79	20	4,074	29
Connecticut	40.3	3	1.75	23	4,319	23
Delaware	32.8	17	1.71	24	4,041	31
District of Columbia	37.3	6	2.40	2	7,105	2
Florida	27.6	31	1.84	18	4,886	12
Georgia	34.9	11	2.30	4	4,781	15
Hawaii	29.1	26	1.35	43	3,316	46
Idaho	29.6	24	2.16	7	4,797	14
Illinois	32.0	20	1.64	28	4,079	28
Indiana	25.8	42	1.53	34	3,980	32
Iowa	27.5	32	1.38	42	3,471	42
Kansas	27.0	36	1.69	26	4,513	18
Kentucky	26.6	38	1.52	35	3,796	36
Louisiana	20.9	57	1.48	36	4,489	19
Maine	26.7	37	1.19	47	2,900	50
Maryland	44.6	1	2.22	6	4,321	22
Massachusetts	37.3	5	1.56	32	3,797	35
Michigan	32.6	18	1.64	29	3,637	40
Minnesota	37.4	4	1.77	21	3,693	38
Mississippi	22.4	50	1.86	16	5,265	9
Missouri	27.1	35	1.63	30	4,200	25
Montana	25.7	43	1.44	40	3,426	44
Nebraska	27.4	33	1.70	25	4,388	20
Nevada	31.4	21	1.94	13	4,846	13
New Hampshire	31.1	23	1.30	44	3,155	48
New Jersey	40.9	2	1.54	33	3,430	43
New Mexico	22.1	51	1.27	45	3,675	39
New York	35.2	10	1.99	12	5,123	11

Table 3: Results and Rank for Charitable Contributions in Canada and the US

State/Province	Percent of returns with charitable donations	Rank (out of 64)	Percent of income donated	Rank (out of 64)	Value of average charitable donation (local currency—dollars)	Rank (out of 64)
North Carolina	32.1	19	2.05	11	4,383	21
North Dakota	15.8	62	0.97	51	4,045	30
Ohio	28.7	27	1.43	41	3,344	45
Oklahoma	26.2	41	2.28	5	6,213	5
Oregon	34.8	12	1.76	22	3,521	41
Pennsylvania	28.5	28	1.45	39	3,739	37
Rhode Island	34.3	13	1.17	48	2,594	51
South Carolina	29.2	25	2.11	9	4,625	16
South Dakota	15.8	61	1.46	38	6,166	6
Tennessee	22.1	52	1.92	14	6,038	7
Texas	21.5	54	1.57	31	5,678	8
Utah	36.4	7	3.71	1	6,925	3
Vermont	24.6	45	1.22	46	3,249	47
Virginia	35.7	9	1.85	17	4,207	24
Washington	31.1	22	1.66	27	4,079	27
West Virginia	14.4	63	0.90	53	3,975	33
Wisconsin	33.0	16	1.48	37	3,064	49
Wyoming	17.4	60	2.30	3	10,066	1
British Columbia	23.9	47	0.82	56	1,521	55
Alberta	25.5	44	0.87	54	1,836	52
Saskatchewan	26.5	39	0.85	55	1,283	57
Manitoba	28.4	29	1.11	50	1,578	54
Ontario	27.3	34	0.91	52	1,617	53
Quebec	22.5	49	0.33	62	580	64
New Brunswick	23.2	48	0.72	58	1,136	59
Nova Scotia	23.9	46	0.70	59	1,153	58
Prince Edward Island	26.4	40	0.74	57	995	61
Newfoundland & Labrador	21.4	55	0.52	60	841	63
Yukon	21.8	53	0.36	61	987	62
Northwest Territories	17.7	59	0.27	63	1,092	60
Nunavut	11.4	64	0.22	64	1,307	56

Sources: Internal Revenue Service (2007); Canada Revenue Agency (2007a); Statistics Canada (2007a); Bureau of Economic Analysis (2007); calculations by the authors.

percent). Only Manitoba, Canada's top-ranked province on this measure, made it into the top half of the list, ranking 29th out of 64 jurisdictions.

Canadian provinces and territories do far worse in a comparison of the depth of charitable giving, falling behind almost every single US state in terms of percentage of income donated. All US states, with the exception of North Dakota and West Virginia, gave a higher percentage of their aggregate personal income to charity than any Canadian province. The most generous jurisdiction in the study was Utah, whose citizens donated 3.71 percent of their aggregate income to charity. In contrast, the aggregate income donated in Manitoba, Canada's top-ranked province by this measure, was just 1.11 percent—less than a third the amount donated in Utah.

While not included in the calculations for the Generosity Index, Canada makes its poorest showing in terms of the average value of charitable donations in local currency. The average US donation was US\$4,388, almost four times more than the average donation in Canada (Cdn\$1,345). Top-ranked Wyoming recorded an average charitable donation of US\$10,066, over five times more than the average in Alberta (Cdn\$1,836), Canada's top-ranked province by this measure. Even in Rhode Island, the lowest ranked US state, the average donation (US\$2,594) is nearly \$750 more than the average donation in Alberta. These differences are more

pronounced when currency differences are taken into account.⁵

The 2007 Generosity Index

Table 4 shows the overall results of the 2007 Generosity Index. Index scores are presented for the percentage of extent and depth of charitable giving, as well as the overall index scores for each state, province, and territory considered.

As in 2006, the top-ranked jurisdiction was Utah, with an overall index score of 8.8. Maryland, with an overall score of 7.9, and the District of Columbia, scoring 7.0, ranked 2nd and 3rd respectively. Canada's top province, Manitoba, was 43rd overall, scoring 3.8 on the 2007

Manitoba was 43rd overall, scoring 3.8 on the 2007 Generosity Index. Quebec ranked last among Canadian provinces, placing 59th overall with a score of 1.8.

Generosity Index. Quebec ranked last among Canadian provinces, placing 59th overall with a score of 1.8. The three territories ranked at the bottom of the list, placing 60th (Yukon), 63rd (Northwest Territories) and 64th (Nunavut). Last-placed Nunavut earned a score of 0.0 out of 10.0, while the Northwest Territories and Yukon scored 1.0 and 1.8 out of 10.0 respectively.

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The authors would like to acknowledge the original contribution of Johanna Francis and Jason Clemens in the first edition of the Generosity Index, and Dexter Samida, Todd Gabel, and Sylvia LeRoy in subsequent years.

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 that donates to charity and the percent of aggregate income donated to charity in each jurisdiction, the Generosity Index recognizes the significance of every charitable donation. The results indicate that while the percentage of aggregate income donated to charity is growing in Canadian provinces, in most provinces an increasingly smaller proportion of the population is giving. Most notably, however, the index shows that private monetary generosity in Canada is considerably lower than in the United States. This generosity gap 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

Table 4: Generosity Index Scores for Canada and the US

State/Province	Generosity Index		Indicator 1: Percent of returns with charitable donations			Indicator 2: Percent of income donated		
	Score (out of 10)	Rank (out of 64) ¹	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Utah	8.8	1	36.4	7.5	7	3.71	10.0	1
Maryland	7.9	2	44.6	10.0	1	2.22	5.7	6
District of Columbia	7.0	3	37.3	7.8	6	2.40	6.2	2
Connecticut	6.6	4	40.3	8.7	3	1.75	4.4	23
Georgia	6.5	5	34.9	7.1	11	2.30	6.0	4
New Jersey	6.3	6	40.9	8.9	2	1.54	3.8	33
Minnesota	6.1	7	37.4	7.8	4	1.77	4.4	21
New York	6.1	8	35.2	7.2	10	1.99	5.1	12
Virginia	6.0	9	35.7	7.3	9	1.85	4.7	17
Colorado	5.9	10	35.8	7.4	8	1.79	4.5	20
Massachusetts	5.8	11	37.3	7.8	5	1.56	3.8	32
North Carolina	5.7	12	32.1	6.2	19	2.05	5.2	11
California	5.7	13	34.3	6.9	14	1.81	4.6	19
Oregon	5.7	14	34.8	7.0	12	1.76	4.4	22
Arizona	5.7	15	33.4	6.6	15	1.87	4.7	15
Idaho	5.5	16	29.6	5.5	24	2.16	5.6	7
Nevada	5.5	17	31.4	6.0	21	1.94	4.9	13
South Carolina	5.4	18	29.2	5.4	25	2.11	5.4	9
Delaware	5.4	19	32.8	6.5	17	1.71	4.3	24
Michigan	5.2	20	32.6	6.4	18	1.64	4.1	29
Oklahoma	5.2	21	26.2	4.4	41	2.28	5.9	5
Illinois	5.1	22	32.0	6.2	20	1.64	4.1	28
Alabama	5.1	23	27.7	4.9	30	2.09	5.4	10
Wisconsin	5.1	24	33.0	6.5	16	1.48	3.6	37
Washington	5.0	25	31.1	5.9	22	1.66	4.1	27
Rhode Island	4.8	26	34.3	6.9	13	1.17	2.7	48
Florida	4.8	27	27.6	4.9	31	1.84	4.6	18
Nebraska	4.5	28	27.4	4.8	33	1.70	4.2	25
New Hampshire	4.5	29	31.1	5.9	23	1.30	3.1	44
Kansas	4.4	30	27.0	4.7	36	1.69	4.2	26
Missouri	4.4	31	27.1	4.7	35	1.63	4.0	30
Pennsylvania	4.3	32	28.5	5.2	28	1.45	3.5	39
Ohio	4.3	33	28.7	5.2	27	1.43	3.5	41
Hawaii	4.3	34	29.1	5.3	26	1.35	3.2	43
Arkansas	4.2	35	21.2	2.9	56	2.13	5.5	8

Table 4: Generosity Index Scores for Canada and the US

State/Province	Generosity Index		Indicator 1: Percent of returns with charitable donations			Indicator 2: Percent of income donated		
	Score (out of 10)	Rank (out of 64) ¹	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Kentucky	4.1	36	26.6	4.6	38	1.52	3.7	35
Iowa	4.1	37	27.5	4.8	32	1.38	3.3	42
Indiana	4.1	38	25.8	4.3	42	1.53	3.8	34
Tennessee	4.0	39	22.1	3.2	52	1.92	4.9	14
Mississippi	4.0	40	22.4	3.3	50	1.86	4.7	16
Montana	3.9	41	25.7	4.3	43	1.44	3.5	40
Wyoming	3.9	42	17.4	1.8	60	2.30	6.0	3
Manitoba	3.8	43	28.4	5.1	29	1.11	2.5	50
Maine	3.7	44	26.7	4.6	37	1.19	2.8	47
Texas	3.5	45	21.5	3.1	54	1.57	3.9	31
Vermont	3.4	46	24.6	4.0	45	1.22	2.9	46
Ontario	3.4	47	27.3	4.8	34	0.91	2.0	52
Louisiana	3.2	48	20.9	2.8	57	1.48	3.6	36
Saskatchewan	3.2	49	26.5	4.6	39	0.85	1.8	55
New Mexico	3.1	50	22.1	3.2	51	1.27	3.0	45
Alberta	3.0	51	25.5	4.2	44	0.87	1.8	54
Prince Edward Island	3.0	52	26.4	4.5	40	0.74	1.5	57
British Columbia	2.7	53	23.9	3.7	47	0.82	1.7	56
Alaska	2.7	54	20.4	2.7	58	1.13	2.6	49
Nova Scotia	2.6	55	23.9	3.8	46	0.70	1.4	59
New Brunswick	2.5	56	23.2	3.6	48	0.72	1.4	58
South Dakota	2.4	57	15.8	1.3	61	1.46	3.5	38
Newfoundland & Labrador	1.9	58	21.4	3.0	55	0.52	0.8	60
Quebec	1.8	59	22.5	3.3	49	0.33	0.3	62
Yukon	1.8	60	21.8	3.1	53	0.36	0.4	61
North Dakota	1.7	61	15.8	1.3	62	0.97	2.1	51
West Virginia	1.4	62	14.4	0.9	63	0.90	1.9	53
Northwest Territories	1.0	63	17.7	1.9	59	0.27	0.1	63
Nunavut	0.0	64	11.4	0.0	64	0.22	0.0	64

¹These rankings are based on data that contain several decimal places. In this table, there are cases where one jurisdiction appears to rank differently from another, even though their scores are the same. This is because the underlying data for the jurisdictions are different.

Sources: Internal Revenue Service (2007); Canada Revenue Agency (2007a); Statistics Canada (2007a); Bureau of Economic Analysis (2007); calculations by the authors.

on rates of volunteerism in Canada, see Statistics Canada, 2006.

- Aggregate personal income is the sum total of all income that individuals earn in each jurisdiction included in the index. There are currently more than 80,000 charities registered with the Canadian Revenue Agency (CRA). This figure, and the data used for the Generosity Index, only include organizations formally registered with the Canadian Revenue Agency (CRA), or 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.

- The value of donations is excluded from the Generosity Index because it is a poor estimate of individual generosity since it favours relatively wealthy jurisdictions over relatively poor jurisdictions.
- It is likely that these numbers actually underestimate American charitable donations due to differences in the Canadian and US tax systems. In the US, tax filers may file either itemized or non-itemized returns, although 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 the donations.
- In 2005, \$1 Cdn was worth \$ 0.825 US, adjusted for Purchasing Power Parity (Statistics Canada, 2007b).

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