

Generosity in Canada and the United States

The 2010 Generosity Index

By Alex Gainer, Charles Lammam, and Niels Veldhuis

Main Conclusions

- The province with the highest percentage of tax filers that donated to charity during 2008 is PEI (27.0%); the province with the lowest percentage is New Brunswick (21.1%).
- Of all the provinces, Manitoba donated the highest percentage of its aggregate income to charity during the 2008 tax year (0.94%); Quebec donated the lowest percentage (0.31%).
- While the percentage of tax filers donating to charity fell in almost every Canadian province between 1998 and 2008, 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 (27.3%) than in Canada (23.6%) during the 2008 tax year. Similarly, Americans (at 1.38%) 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. On this indicator, only Prince Edward Island ranks among the top 25 subnational donators (provinces, territories, and states) during 2008.
- The depth of generosity (the percentage of aggregate income donated), was less in the Canadian provinces and territories than in all but four of the US states during the 2008 tax year.
- US jurisdictions top the overall Generosity Index rankings. Utah places first (8.7 out of 10.0), followed by Maryland (7.6 out of 10.0), and Connecticut (6.2 out of 10.0). Manitoba is the highest-scoring Canadian province (3.8 out of 10.0), but its performance ranks only 35th overall out of 64 North American jurisdictions.

Introduction

Interest in the charitable sector heightens 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 2010 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



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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 the 10 Canadian provinces and three territories, the 50 US states, and Washington, DC. The data used are from the 2008 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. Prince Edward Island had a higher percentage of tax filers who donated to charity (27.0%) than any other province. Manitoba (26.7%) was next, followed by Ontario (25.2%). The provinces where the lowest percentage of tax filers donated to charity are New Brunswick (21.1%) and Quebec (21.8%). In the territories, the percentage of tax filers who donated to charity ranges from 12.1% in Nunavut to 22.8% in the Yukon.

Manitobans donate the highest percentage of their aggregate personal income to charity at 0.94%. Ontario is next with 0.88%, followed by British Columbia (0.85%) and Alberta (0.84%). Quebec ranks last among the provinces; its citizens donated 0.31% 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 are also provided for interest (see table 1). Among all the provinces and territories, the highest average dollar value of charitable donations was in Alberta (\$2,274), followed by British Columbia (\$1,820), and Ontario (\$1,772). As in previous years, Quebec ranked last with an average value of charitable donations of \$609—less than half the national average of \$1,517.

Canadian giving trends from 1998 to 2008

Table 2 presents the change in Canadian generosity, by province and territory, from 1998 to 2008. What is most striking about these trends is that the extent of charitable giving fell in almost every Canadian province. Newfoundland & Labrador was the only province to see an increase (4.2%) in the percentage of tax filers donating to charity. The territories, however, all saw growth in the percentage of tax filers donating to charity, most notably in the Yukon (increasing by 26.2%). The provinces where the drops in the percentage of tax filers donating to charity are most pronounced are New Brunswick (decreasing by 11.7%), Saskatchewan (decreasing by 10.7%), and Ontario (decreasing by 10.1%). British Columbia saw the most modest drop in the extent of giving (at 0.8%) among the provinces and territories.

Table 1: Canadian Results and Rankings for the 2008 Tax Year

Province/Territory	Percentage of tax filers donating to charity		Percentage of aggregate income donated to charity		Average value of charitable donations	
	Percent	Rank (out of 13)	Percent	Rank (out of 13)	Amount	Rank (out of 13)
British Columbia	22.4	8	0.85	3	\$1,820	2
Alberta	24.4	5	0.84	4	\$2,274	1
Saskatchewan	24.5	4	0.77	5	\$1,532	6
Manitoba	26.7	2	0.94	1	\$1,620	4
Ontario	25.2	3	0.88	2	\$1,772	3
Quebec	21.8	10	0.31	12	\$609	13
New Brunswick	21.1	11	0.62	8	\$1,188	10
Nova Scotia	22.9	6	0.68	6	\$1,255	8
Prince Edward Island	27.0	1	0.68	6	\$960	12
Newfoundland & Labrador	22.1	9	0.60	9	\$1,051	11
Yukon	22.8	7	0.46	10	\$1,325	7
Northwest Territories	18.2	12	0.36	11	\$1,610	5
Nunavut	12.1	13	0.14	13	\$1,199	9
Canada	23.6		0.73		\$1,517	

Sources: Canada Revenue Agency, 2010a; Statistics Canada, 2010a; calculations by authors.

On the other hand, all Canadian provinces except New Brunswick and Saskatchewan recorded increases in the depth of charitable giving between 1998 and 2008. The increase is most striking in Newfoundland & Labrador, where the percentage of aggregate income donated to charity grew by 24.1%. Alberta and British Columbia also saw significant increases in the depth of charitable giving, recording increases of 23.0% and 21.3%, respectively. In sharp contrast, the percentage of aggregate income donated to charity decreased by 2.2% in New Brunswick and by 0.4% in Saskatchewan. The growth

of aggregate income donated to charity in the territories was mixed: the Yukon increased by 38.7%, while the Northwest Territories (including Nunavut) decreased by 25.3%.

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 well over three percentage points higher: 27.3% of US tax filers donate to charity (United

States Internal Revenue Service, 2010a), compared to 23.6% of Canadians (Canada Revenue Agency, 2010a).

The gap between these two countries widens significantly when considering the depth of the generosity of each. In 2008, Americans gave 1.38% of their aggregate income to charity, with donations totaling US\$170 billion (United States Internal Revenue Service, 2010a; Bureau of Economic Analysis, 2010). This rate of giving is almost double that of Canadians, who gave 0.73% of aggregate income (CA\$9 billion in total) to charity in 2008 (Canada

Table 2: Change in Canadian Generosity by Province and Territory, 1998 to 2008

Province/Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	1998	2003	2008	% change 1998-2008	1998	2003	2008	% change 1998-2008
British Columbia	22.6	22.6	22.4	(0.8)	0.70	0.79	0.85	21.3
Alberta	25.3	24.3	24.4	(3.6)	0.69	0.82	0.84	23.0
Saskatchewan	27.4	27.1	24.5	(10.7)	0.77	0.83	0.77	(0.4)
Manitoba	28.7	27.9	26.7	(7.1)	0.80	1.02	0.94	17.0
Ontario	28.0	25.4	25.2	(10.1)	0.77	0.90	0.88	13.4
Quebec	23.2	22.5	21.8	(6.0)	0.30	0.34	0.31	4.1
New Brunswick	23.9	22.5	21.1	(11.7)	0.63	0.68	0.62	(2.2)
Nova Scotia	23.7	23.1	22.9	(3.6)	0.57	0.60	0.68	18.7
Prince Edward Island	28.3	25.4	27.0	(4.4)	0.66	0.70	0.68	2.6
Newfoundland & Labrador	21.2	21.4	22.1	4.2	0.48	0.49	0.60	24.1
Yukon	18.1	17.8	22.8	26.2	0.33	0.39	0.46	38.7
Northwest Territories (including Nunavut)	16.0	15.5	16.5	3.3	0.39	0.28	0.29	(25.3)

Note: Data for Northwest Territories and Nunavut are presented as one jurisdiction in table 2 because Statistics Canada did not produce separate aggregate income data for these jurisdictions in the 1998 tax year.

Sources: Canada Customs and Revenue Agency, 2000; Canada Revenue Agency, 2010a, 2010b; Statistics Canada 2010a; calculations by authors.

Revenue Agency, 2010a; Statistics Canada, 2010a).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 \$8 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 (41.1%), followed by New Jersey (37.2%) and Connecticut (36.7%). Only Prince Edward Island, Canada's highest ranked province on this measure, is among the top 25; 27.0% of its tax filers donated to charity.

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 New Hampshire, North Dakota, Maine, and West Virginia, gave a higher percentage

of aggregate income to charity than any Canadian province. In Utah, 3.20% 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 highest ranked province on this measure, was just 0.94%—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 average US donation was US\$4,343 (United States Internal Revenue

Table 3: Results and Rank for Charitable Contributions in Canada and the US, 2008 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 value of charitable donations (local currency— dollars)	Rank (out of 64)
Alabama	25.9	29	1.83	3	5,401	11
Alaska	18.8	58	0.99	46	4,476	21
Arizona	29.6	17	1.30	27	3,621	40
Arkansas	19.7	55	1.40	18	5,469	10
California	30.1	14	1.29	30	4,183	26
Colorado	31.9	9	1.39	21	3,993	33
Connecticut	36.7	3	1.31	25	4,089	29
Delaware	30.1	14	1.30	27	3,638	39
District of Columbia	33.7	5	1.60	11	6,342	6
Florida	23.8	40	1.30	27	4,535	19
Georgia	31.4	11	1.81	4	4,617	17
Hawaii	26.6	27	1.04	43	3,250	47
Idaho	27.1	23	1.61	10	4,490	20
Illinois	28.5	19	1.29	30	4,088	30
Indiana	22.1	48	1.22	36	4,093	28
Iowa	24.9	34	1.13	40	3,674	38
Kansas	24.8	35	1.40	18	4,758	12
Kentucky	24.1	39	1.31	25	4,030	32
Louisiana	18.9	57	1.25	34	5,646	9
Maine	23.3	42	0.83	54	2,719	50
Maryland	41.1	1	1.71	6	4,116	27
Massachusetts	32.9	8	1.13	40	3,566	42
Michigan	28.3	20	1.33	23	3,587	41
Minnesota	33.9	4	1.46	15	3,784	35
Mississippi	20.2	52	1.62	9	5,790	8
Missouri	24.4	37	1.28	32	4,206	25
Montana	23.5	41	1.40	18	4,269	24
Nebraska	25.0	32	1.41	16	4,685	15
Nevada	27.4	22	1.23	35	3,699	37
New Hampshire	27.1	23	0.88	49	2,782	49
New Jersey	37.2	2	1.19	37	3,331	46
New Mexico	19.6	56	1.03	44	3,804	34
New York	31.5	10	1.47	14	4,737	13

Table 3: Results and Rank for Charitable Contributions in Canada and the US, 2008 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 value of charitable donations (local currency— dollars)	Rank (out of 64)
North Carolina	29.7	16	1.63	7	4,312	22
North Dakota	15.1	61	0.85	51	4,632	16
Ohio	25.0	32	1.12	42	3,366	45
Oklahoma	22.3	46	1.93	2	7,256	3
Oregon	31.4	11	1.38	22	3,495	43
Pennsylvania	25.4	30	1.14	39	3,714	36
Rhode Island	30.7	13	0.96	47	2,684	51
South Carolina	26.6	27	1.73	5	4,698	14
South Dakota	15.1	61	1.32	24	7,113	4
Tennessee	20.0	53	1.54	12	5,935	7
Texas	19.8	54	1.41	16	6,404	5
Utah	33.7	5	3.20	1	7,375	2
Vermont	22.3	46	1.01	45	3,466	44
Virginia	33.3	7	1.63	7	4,573	18
Washington	27.8	21	1.26	33	4,081	31
West Virginia	13.5	63	0.80	55	4,300	23
Wisconsin	29.3	18	1.15	38	3,024	48
Wyoming	16.7	60	1.53	13	8,985	1
British Columbia	22.4	45	0.85	51	1,820	53
Alberta	24.4	37	0.84	53	2,274	52
Saskatchewan	24.5	36	0.77	56	1,532	57
Manitoba	26.7	26	0.94	48	1,620	55
Ontario	25.2	31	0.88	49	1,772	54
Quebec	21.8	50	0.31	63	609	64
New Brunswick	21.1	51	0.62	59	1,188	61
Nova Scotia	22.9	43	0.68	57	1,255	59
Prince Edward Island	27.0	25	0.68	57	960	63
Newfoundland & Labrador	22.1	48	0.60	60	1,051	62
Yukon	22.8	44	0.46	61	1,325	58
Northwest Territories	18.2	59	0.36	62	1,610	56
Nunavut	12.1	64	0.14	64	1,199	60

Sources: Bureau of Economic Analysis, 2010; Canada Revenue Agency, 2010a; Statistics Canada, 2010a; United States Internal Revenue Service, 2010a; calculations by authors

Table 4: 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)	Percent	Score (out of 10)	Rank (out of 64)	Percent	Score (out of 10)	Rank (out of 64)
Utah	8.7	1	33.7	7.5	5	3.20	10.0	1
Maryland	7.6	2	41.1	10.0	1	1.71	5.1	6
Connecticut	6.2	3	36.7	8.5	3	1.31	3.8	25
District of Columbia	6.1	4	33.7	7.5	5	1.60	4.8	11
Georgia	6.1	4	31.4	6.7	11	1.81	5.4	4
New Jersey	6.1	4	37.2	8.7	2	1.19	3.4	37
Virginia	6.1	4	33.3	7.3	7	1.63	4.9	7
Minnesota	5.9	8	33.9	7.5	4	1.46	4.3	15
Colorado	5.5	9	31.9	6.8	9	1.39	4.1	21
New York	5.5	9	31.5	6.7	10	1.47	4.3	14
North Carolina	5.5	9	29.7	6.1	16	1.63	4.9	7
Oregon	5.4	12	31.4	6.7	11	1.38	4.1	22
Alabama	5.2	13	25.9	4.8	29	1.83	5.5	3
Massachusetts	5.2	13	32.9	7.2	8	1.13	3.2	40
South Carolina	5.1	15	26.6	5.0	27	1.73	5.2	5
California	5.0	16	30.1	6.2	14	1.29	3.8	30
Delaware	5.0	16	30.1	6.2	14	1.30	3.8	27
Idaho	5.0	16	27.1	5.2	23	1.61	4.8	10
Arizona	4.9	19	29.6	6.1	17	1.30	3.8	27
Illinois	4.7	20	28.5	5.7	19	1.29	3.7	30
Michigan	4.7	20	28.3	5.6	20	1.33	3.9	23
Oklahoma	4.7	20	22.3	3.5	46	1.93	5.9	2
Wisconsin	4.6	23	29.3	5.9	18	1.15	3.3	38
Rhode Island	4.5	24	30.7	6.4	13	0.96	2.7	47
Washington	4.5	24	27.8	5.4	21	1.26	3.7	33
Nevada	4.4	26	27.4	5.3	22	1.23	3.6	35
Nebraska	4.3	27	25.0	4.5	32	1.41	4.1	16
Kansas	4.2	28	24.8	4.4	35	1.40	4.1	18
Hawaii	4.0	29	26.6	5.0	27	1.04	2.9	43
Kentucky	4.0	29	24.1	4.1	39	1.31	3.8	25
Missouri	4.0	29	24.4	4.2	37	1.28	3.7	32
Montana	4.0	29	23.5	3.9	41	1.40	4.1	18
Florida	3.9	33	23.8	4.1	40	1.30	3.8	27
Pennsylvania	3.9	33	25.4	4.6	30	1.14	3.3	39

Table 4: 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)	Percent	Score (out of 10)	Rank (out of 64)	Percent	Score (out of 10)	Rank (out of 64)
Iowa	3.8	35	24.9	4.4	34	1.13	3.2	40
Manitoba	3.8	35	26.7	5.0	26	0.94	2.6	48
Mississippi	3.8	35	20.2	2.8	52	1.62	4.8	9
New Hampshire	3.8	35	27.1	5.2	23	0.88	2.4	49
Ohio	3.8	35	25.0	4.4	32	1.12	3.2	42
Tennessee	3.7	40	20.0	2.7	53	1.54	4.6	12
Indiana	3.5	41	22.1	3.5	48	1.22	3.5	36
Ontario	3.5	41	25.2	4.5	31	0.88	2.4	49
Prince Edward Island	3.5	41	27.0	5.1	25	0.68	1.8	57
Arkansas	3.4	44	19.7	2.6	55	1.40	4.1	18
Texas	3.4	44	19.8	2.6	54	1.41	4.2	16
Alberta	3.3	46	24.4	4.2	37	0.84	2.3	53
Saskatchewan	3.2	47	24.5	4.3	36	0.77	2.1	56
Vermont	3.2	47	22.3	3.5	46	1.01	2.9	45
Maine	3.1	49	23.3	3.9	42	0.83	2.3	54
Wyoming	3.1	49	16.7	1.6	60	1.53	4.5	13
Louisiana	3.0	51	18.9	2.3	57	1.25	3.6	34
British Columbia	2.9	52	22.4	3.6	45	0.85	2.3	51
New Mexico	2.8	53	19.6	2.6	56	1.03	2.9	44
Nova Scotia	2.7	54	22.9	3.7	43	0.68	1.8	57
Alaska	2.6	55	18.8	2.3	58	0.99	2.8	46
Newfoundland & Labrador	2.5	56	22.1	3.5	48	0.60	1.5	60
South Dakota	2.4	57	15.1	1.0	61	1.32	3.9	24
Yukon	2.4	57	22.8	3.7	44	0.46	1.0	61
New Brunswick	2.3	59	21.1	3.1	51	0.62	1.6	59
Quebec	2.0	60	21.8	3.3	50	0.31	0.6	63
North Dakota	1.7	61	15.1	1.0	61	0.85	2.3	51
Northwest Territories	1.4	62	18.2	2.1	59	0.36	0.7	62
West Virginia	1.3	63	13.5	0.5	63	0.80	2.2	55
Nunavut	0.0	64	12.1	0.0	64	0.14	0.0	64

Note: Due to rounding, the Generosity Index scores may not equal the average of the two indicator scores as they appear in this table.

Sources: Bureau of Economic Analysis, 2010; Canada Revenue Agency, 2010a; Statistics Canada, 2010a; United States Internal Revenue Service, 2010a; calculations by authors.

Service, 2010a)—almost three times more than the average Canadian donation of CA\$1,517 (Canada Revenue Agency, 2010a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$8,985—almost four times more than the average donation of CA\$2,274 in Alberta, Canada’s top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation (US\$2,684) is over \$400 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for.⁵

The 2010 Generosity Index

Table 4 gives the overall results of the 2010 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 8.7 out of 10.0. Maryland ranks second with an overall score of 7.6, and Connecticut ranks third with an overall score of 6.2. Canada’s highest ranked province, Manitoba, is 35th overall, scoring 3.8 on the 2010 Generosity Index. Quebec ranks last among Canadian provinces, placing 60th overall with a score of 2.0. The three territories fall at the very bottom of the list, placing 57th (Yukon), 62nd (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 1.4 and 2.4 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 charitable donations 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. Statistics Canada collects data on rates of volunteerism in Canada by province (Statistics Canada, 2009), but the data is published once every three years. The most recent published data from 2009 contains survey results that are lagged by two years (i.e., from the 2007 tax year) which do not match the year of tax data used in this edition of the Generosity Index.

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 2008 tax 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, 2010b).

- 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 85,000 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 several thousand 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 average dollar value of donations is excluded from the Generosity Index because it is a poor estimate of individual generosity in that it

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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 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 2008, CA\$1.00 was worth US\$0.937 (Statistics Canada, 2010b).

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