

# Generosity in Canada and the United States: The 2013 Generosity Index

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## MAIN CONCLUSIONS

■ Manitoba had the highest percentage of tax filers that donated to charity among the provinces (25.9%) during the 2011 tax year while New Brunswick had the lowest (20.7%). Manitoba also donated the highest percentage of its aggregate income to charity among the provinces (0.89%); Quebec donated the lowest (0.30%).

■ Nationwide, a lower percentage of tax filers donated to charity in Canada (22.9%) than in the United States (26.0%). Similarly, Canadians (at 0.64%) gave a lower percentage of their aggregate income to charity than did Americans (at 1.33%).

■ The general trend in recent years is that a declining percentage of Canadian tax filers are donating to charity and they are donating less as a percentage of income.

■ The percentage of tax filers donating to charity varies significantly among US states

and Canadian provinces and territories. On this indicator, Manitoba is the only Canadian jurisdiction that ranks among the top 25 (ranked 22nd out of 64).

■ The percentage of aggregate income donated was generally less in the Canadian provinces and territories than the US states. There were only four US states where the percentage of aggregate income donated was less than the percentage donated in Manitoba (0.89%), Canada's highest ranked province.

■ US jurisdictions top the overall Generosity Index rankings. Utah places first (scoring 8.9 out of 10.0), followed by Maryland (7.5) and Connecticut (6.2). Manitoba is the highest-scoring Canadian province (3.9) but ranks only 35th overall out of 64 North American jurisdictions.

## Introduction

Interest in the charitable sector heightens each year as the holiday season approaches. This sector is actively engaged in providing social services such as counselling, crisis prevention, basic necessities, and education to help vulnerable people in need. 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.<sup>1</sup> As it has done in previous years, the 2013 index reveals a substantial generosity gap between the two countries.

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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, 2012), but the data is published once every three years. The most recent published data, from 2012, contains survey results from the 2010 tax year, which does 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 they were originally made. Thus, donations reported for the 2011 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, 2013b).

## 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.<sup>2</sup> Though not used to calculate the Generosity Index scores, the average dollar value of charitable donations provides additional information on the level of private generosity in each jurisdiction.<sup>3</sup>

The jurisdictions included in the index are Canada's 10 provinces and 3 territories, the 50 US states, and Washington, DC. The data used are from the 2011 tax year—the most recent year for which comparable data are available for both Canada and the United States. The data collected for the Generosity Index show

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2 Aggregate 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 Revenue Agency, 2013b). 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-receiptable contributions.

3 The average dollar value of donations is excluded from the Generosity Index because it is a poor estimate of individual generosity as it favours relatively wealthy jurisdictions over relatively poor ones.

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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 the highest percentage of tax filers who donated to charity (25.9%) among the provinces. Prince Edward Island and Saskatchewan tied for second place (24.9%). The provinces with the lowest percentage of tax filers donating to charity are New Brunswick (20.7%) and Newfoundland & Labrador (20.9%). In the territories, the percentage of tax filers who donated to charity ranges from 9.3% in Nunavut to 20.5% in the Yukon.

At 0.89%, Manitobans donate the highest percentage of their aggregate income to charity. Residents of Alberta were next at 0.78%, followed by British Columbians at 0.75%. Quebecers rank last among the provinces; they donate 0.30% of aggregate income to charity—approximately one-third the proportion of Manitobans.

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 (\$2,321), followed by British Columbia (\$1,889) and Ontario (\$1,714). As was the case last year, Quebec ranked last among the provinces and territories with an average value of charitable donations of \$655—less than half the national average of \$1,519.

*Table 1: Canadian results and rankings for the 2011 tax year*

Province/Territory	Percentage of tax filers donating to charity		Percentage of aggregate income donated to charity		Average charitable donations	
	%	Rank (out of 13)	%	Rank (out of 13)	Amount (in dollars)	Rank (out of 13)
British Columbia	21.7	7	0.75	3	1,889	2
Alberta	23.9	5	0.78	2	2,321	1
Saskatchewan	24.9	2	0.72	5	1,636	5
Manitoba	25.9	1	0.89	1	1,698	4
Ontario	24.1	4	0.73	4	1,714	3
Quebec	21.2	8	0.30	11	655	13
New Brunswick	20.7	10	0.57	7	1,233	8
Nova Scotia	22.2	6	0.53	8	1,169	9
Prince Edward Island	24.9	2	0.63	6	1,141	11
Newfoundland & Labrador	20.9	9	0.44	9	1,021	12
Yukon	20.5	11	0.32	10	1,164	10
Northwest Territories	15.5	12	0.27	12	1,348	7
Nunavut	9.3	13	0.22	13	1,594	6

Sources: Canada Revenue Agency (2013a); Statistics Canada (2013a); calculations by authors.

## Canadian giving trends from 2001 to 2011

Table 2 presents the extent and depth of charitable giving by Canadian province and territory in 2001, 2006, and 2011, as well as the change in generosity from 2001 to 2011. What is most striking about these trends is that the extent of charitable giving fell in virtually every Canadian

jurisdiction. The only province that saw growth in the percentage of tax filers donating to charity was Newfoundland & Labrador (increasing by 1.9%). The provinces where the drops in the percentage of tax filers donating to charity were most pronounced are Prince Edward Island (decreasing by 13.9%), Ontario (decreasing by 11.6%), and New Brunswick (decreasing by 10.7%). Alberta saw the smallest drop in the extent of giving (at 0.2%) among the provinces and territories.

*Table 2: Change in Canadian generosity by province, 2001 to 2011*

Province/Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	2001	2006	2011	% change 2001 to 2011	2001	2006	2011	% change 2001 to 2011
British Columbia	22.7	22.9	21.7	(4.6)	0.67	0.86	0.75	11.1
Alberta	24.0	24.7	23.9	(0.2)	0.70	0.91	0.78	11.2
Saskatchewan	26.7	25.4	24.9	(6.6)	0.78	0.91	0.72	(7.7)
Manitoba	28.0	27.4	25.9	(7.5)	0.81	1.16	0.89	10.4
Ontario	27.3	26.7	24.1	(11.6)	0.78	1.00	0.73	(5.5)
Quebec	22.8	22.4	21.2	(7.2)	0.30	0.35	0.30	(0.6)
New Brunswick	23.2	22.2	20.7	(10.7)	0.66	0.70	0.57	(14.5)
Nova Scotia	22.8	23.6	22.2	(2.6)	0.54	0.75	0.53	(1.7)
Prince Edward Island	28.9	28.5	24.9	(13.9)	0.68	0.71	0.63	(7.1)
Newfoundland & Labrador	20.6	23.3	20.9	1.9	0.56	0.48	0.44	(20.5)
Yukon	17.1	24.7	20.5	20.1	0.34	0.60	0.32	(5.8)
Northwest Territories	16.8	15.3	15.5	(7.3)	0.30	0.23	0.27	(10.4)
Nunavut	11.6	10.3	9.3	(19.9)	0.16	0.15	0.22	39.0

Notes

1) Statistics Canada terminated the income series used in previous editions of this report. The new series only goes back to 2007 so the authors had to estimate the provincial/territorial income data for 2001 and 2006 (the national income series, however, goes further back). The provincial/territorial aggregate incomes for 2001 and 2006 were estimated by using the ratio of provincial/territorial aggregate income to national aggregate income in the older now terminated Statistics Canada data series. These ratios were applied to the national aggregate income in the new data series to produce an estimate for each province/territory.

2) The percentage of aggregate income donated in the Yukon for 2001 (0.34%) is an average of the 2000, 2001, and 2002 tax years. An average was used because the value for 2001 was unusually low and did not reflect the general depth of giving in the territory. The actual percentage in 2001 was 0.24%. Had the authors used the unusually low figure, then it would have shown an increase of 33.0% between 2001 and 2011.

Sources: Canada Revenue Agency (2003, 2009, 2013a); Statistics Canada (2011, 2013a, 2013b); calculations by authors.

At the same time, only three provinces recorded increases in the depth of charitable giving, while the other seven provinces recorded declines. The provinces that recorded increases were Alberta (11.2%), British Columbia (11.1%), and Manitoba (10.4%). Nunavut saw the largest increase among the provinces and territories in the percentage of aggregate income donated to charity (increasing by 39.0%). By contrast, the provinces with the largest decreases in percentage of aggregate income donated to charity were Newfoundland & Labrador (20.5%) and New Brunswick (14.5%). The other provinces and territories had declines that ranged from 0.6% (Quebec) to 10.4% (Northwest Territories).

Figures 1 and 2 display annual charitable giving trends at the national level between 2001 and 2011. While there has been fluctuation in the percentage of Canadian tax filers donating to charity over the period, the trend since the 2005 peak (25.1%) is a decline in the extent of charitable giving (figure 1). In fact, the percentage in 2011 (22.9%) is lower than the percentage at the start of the period in 2001 (24.8%).

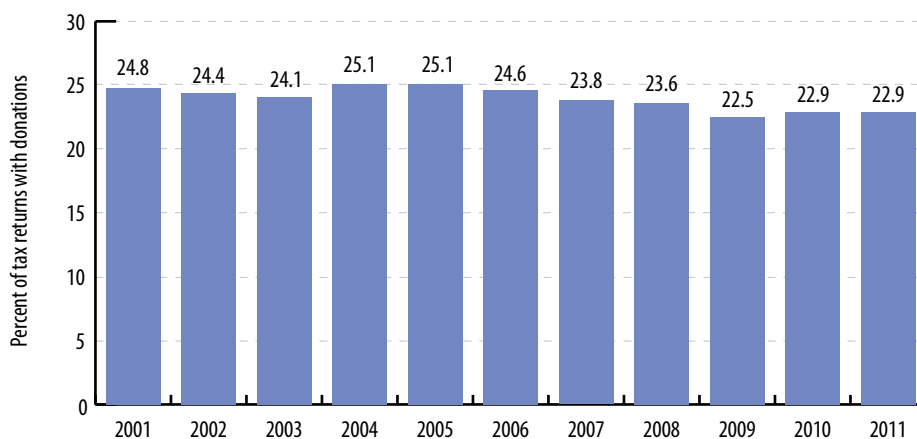
In terms of the national trend in the depth of charitable giving, figure 2 shows that the percentage of aggregate income donated to charity increased from 0.64% in 2001 to a high point of 0.81% in 2006 but then decreased back to 0.64% in 2011, the same level as in 2001. Most subnational Canadian jurisdictions experienced a similar trend in the depth of giving over this period.

## 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 three percentage points higher: 26.0% of US tax filers donate to charity (US IRS, 2013a) compared to 22.9% of Canadians (CRA, 2013a).

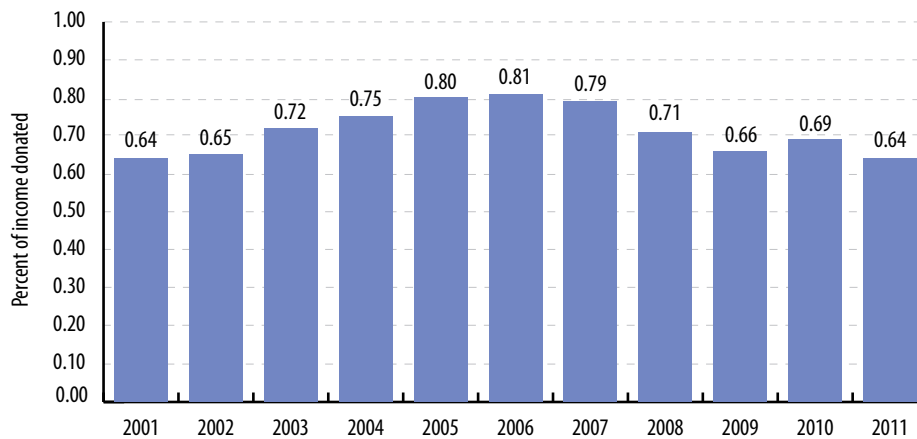
The gap between these two countries widens when considering the depth of the generosity of each. In 2011, Americans gave 1.33% of their

**Figure 1: Percentage of tax filers donating to charity in Canada, 2001 to 2011**



Source: Canada Revenue Agency, 2002-2013a

**Figure 2: Percentage of aggregate income donated to charity in Canada, 2001 to 2011**



Source: Canada Revenue Agency, 2002-2013a; Statistics Canada, 2013b

aggregate income to charity (US IRS, 2013a; Bureau of Economic Analysis, 2013). This rate of giving is more than double that of Canadians, who gave 0.64% of aggregate income to charity in 2011 (CRA, 2013a; Statistics Canada, 2013a).<sup>4</sup> Total donations were US\$175.0 billion in the US in 2011 and CA\$8.7 billion in Canada. If Canadians had given the same percentage of their aggregate income to charity as Americans had, Canada's charities would have received an additional \$9.4 billion in private donations (a potential total of \$18.1 billion).

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<sup>4</sup> 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. In the 2011 tax year, 32.1% of American tax filers itemized deductions (US IRS, 2013a).

## Subnational differences

The generosity gap varies significantly among subnational jurisdictions.<sup>5</sup> 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).

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<sup>5</sup> It is beyond the scope of this report to determine why there are differences in charitable giving among subnational jurisdictions. However, Lammam and Gabler (2012) reviewed the literature on the determinants of charitable giving at the jurisdictional level and note several possible drivers including income, the after-tax cost of donating, scope of government, the age of the population, levels of education, religious affiliation, and volunteerism. Francis and Clemens (1999) argue that private generosity is sensitive to disposable income and conclude that a more economic growth oriented regime would encourage charitable giving.

As was the case last year, Maryland has the highest percentage of tax filers who donated to charity (40.1%). New Jersey is second with 36.0% of tax filers donating, followed closely by Connecticut (35.9%). Only Manitoba, Canada's highest ranked province on this measure, is among the top 25 (ranked 22nd out of 64) with 25.9% of its tax filers donating to charity. Prince Edward Island and Saskatchewan both had 24.9% of their tax filers donating and were Canada's second highest ranked jurisdictions on this measure (both ranked 29th out of 64).

In comparing the depth of charitable giving, Canadian provinces and territories do far worse than US jurisdictions. In Utah, 3.03% of aggregate income was donated to charity—by far the highest percentage among US states and Canadian provinces. Georgia is second on this measure with 1.84% of aggregate income donated to charity. By contrast, the percentage of aggregate income donated to charity in Manitoba, Canada's highest ranked province on this measure, was just 0.89%—less than a third the amount donated in Utah. There were only four US states where the percentage of aggregate income donated was less than the percentage of aggregate income donated in Manitoba.

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\$4,596 (US IRS, 2013a)—three times more than the average Canadian donation of CA\$1,519 (CRA, 2013a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$9,870—more than four times the average donation of CA\$2,321 in Alberta, Canada's top-performing province on this measure. Even in

Rhode Island, the lowest-ranked US state, the average donation (US\$2,789) is \$468 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for in the 2011 tax year.<sup>6</sup>

## The 2013 Generosity Index

Table 4 displays the overall results of the 2013 Generosity Index for the 64 jurisdictions. Overall scores (out of 10) and ranks (out of 64) are presented as well as for each indicator (the extent and depth of charitable giving).

As in previous years, the top-ranked jurisdiction is Utah, with an overall index score of 8.9 out of 10.0. Maryland ranks second with an overall score of 7.5 and Connecticut is third with an overall score of 6.2. Canada's highest ranked province, Manitoba, is 35th overall, scoring 3.9 on the 2013 Generosity Index. Quebec ranks last among Canadian provinces, placing 59th overall with a score of 2.1. The three territories are at the very bottom of the list, placing 60th (Yukon), 63rd (Northwest Territories), and 64th (Nunavut). Nunavut is last with a score of 0.0 out of 10.0, while the Northwest Territories and Yukon score 1.1 and 2.0 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

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<sup>6</sup> In 2011, CA\$1.00 was worth an average US\$0.989 at the spot rate (Statistics Canada, 2013c).

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*Table 3: Results and ranks for charitable contributions in Canada and the US, 2011 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 - \$)	Rank (out of 64)
Alabama	24.8	33	1.75	3	5,682	10
Alaska	17.7	58	0.91	45	4,840	18
Arizona	26.4	20	1.22	30	3,793	41
Arkansas	19.5	51	1.38	19	5,740	9
California	28.9	13	1.31	22	4,475	27
Colorado	29.9	11	1.44	13	4,477	26
Connecticut	35.9	3	1.29	25	4,261	31
Delaware	28.7	14	1.17	35	3,651	44
District of Columbia	32.5	6	1.54	9	6,628	4
Florida	19.2	53	1.27	28	5,195	12
Georgia	27.9	18	1.84	2	5,048	15
Hawaii	25.4	25	0.96	44	3,452	46
Idaho	25.6	24	1.56	7	4,824	19
Illinois	28.3	16	1.25	29	4,112	34
Indiana	21.0	46	1.19	33	4,452	28
Iowa	25.7	23	1.08	39	3,839	39
Kansas	24.9	29	1.42	15	5,191	13
Kentucky	23.4	39	1.22	30	4,200	32
Louisiana	17.9	57	1.06	42	5,201	11
Maine	23.0	40	0.84	50	2,963	50
Maryland	40.1	1	1.62	5	4,339	29
Massachusetts	32.2	8	1.17	35	3,986	37
Michigan	25.1	28	1.29	25	4,026	36
Minnesota	32.7	5	1.31	22	3,707	42
Mississippi	19.5	51	1.51	10	5,778	8
Missouri	23.6	37	1.28	27	4,535	23
Montana	23.5	38	1.39	18	4,524	24
Nebraska	25.3	26	1.31	22	4,794	20
Nevada	22.4	41	1.33	21	4,661	21
New Hampshire	26.3	21	0.85	49	2,970	49
New Jersey	36.0	2	1.11	37	3,366	47
New Mexico	19.2	53	0.99	43	4,058	35
New York	30.0	10	1.43	14	5,150	14
North Carolina	28.3	16	1.56	7	4,513	25



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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 - \$)	Rank (out of 64)
North Dakota	15.3	61	0.82	51	5,025	16
Ohio	23.7	36	1.08	39	3,705	43
Oklahoma	20.8	48	1.46	12	6,388	6
Oregon	30.9	9	1.42	15	3,811	40
Pennsylvania	24.9	29	1.08	39	3,907	38
Rhode Island	29.7	12	0.91	45	2,789	51
South Carolina	25.2	27	1.60	6	4,859	17
South Dakota	14.9	62	1.19	33	7,175	3
Tennessee	19.0	56	1.48	11	6,388	7
Texas	19.1	55	1.36	20	6,570	5
Utah	33.1	4	3.03	1	7,590	2
Vermont	21.6	44	0.89	47	3,477	45
Virginia	32.5	6	1.40	17	4,328	30
Washington	27.1	19	1.20	32	4,181	33
West Virginia	13.3	63	0.78	52	4,661	22
Wisconsin	28.5	15	1.11	37	3,270	48
Wyoming	15.9	59	1.66	4	9,870	1
British Columbia	21.7	43	0.75	54	1,889	53
Alberta	23.9	35	0.78	52	2,321	52
Saskatchewan	24.9	29	0.72	56	1,636	56
Manitoba	25.9	22	0.89	47	1,698	55
Ontario	24.1	34	0.73	55	1,714	54
Quebec	21.2	45	0.30	62	655	64
New Brunswick	20.7	49	0.57	58	1,233	59
Nova Scotia	22.2	42	0.53	59	1,169	60
Prince Edward Island	24.9	29	0.63	57	1,141	62
Newfoundland & Labrador	20.9	47	0.44	60	1,021	63
Yukon	20.5	50	0.32	61	1,164	61
Northwest Territories	15.5	60	0.27	63	1,348	58
Nunavut	9.3	64	0.22	64	1,594	57
Canada	22.9		0.64		1,519	
United States	26.0		1.33		4,596	

Sources: Canada Revenue Agency (2013a); Statistics Canada (2013a); United States, Bureau of Economic Analysis (2013); United States, Internal Revenue Service (2013a); calculations by authors.

# Generosity in Canada and the United States: The 2013 Generosity Index

Table 4: 2013 Generosity index scores for Canada and the US

State/Province/ Territory	Generosity Index		Indicator 1: Percentage of aggregate income donated 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	8.9	1	33.1	7.7	4	3.03	10.0	1
Maryland	7.5	2	40.1	10.0	1	1.62	5.0	5
Connecticut	6.2	3	35.9	8.6	3	1.29	3.8	25
District of Columbia	6.1	4	32.5	7.5	6	1.54	4.7	9
Georgia	5.9	5	27.9	6.0	18	1.84	5.8	2
New Jersey	5.9	5	36.0	8.7	2	1.11	3.2	37
Virginia	5.9	5	32.5	7.5	6	1.40	4.2	17
Minnesota	5.7	8	32.7	7.6	5	1.31	3.9	22
Oregon	5.6	9	30.9	7.0	9	1.42	4.3	15
Colorado	5.5	10	29.9	6.7	11	1.44	4.3	13
New York	5.5	10	30.0	6.7	10	1.43	4.3	14
North Carolina	5.5	10	28.3	6.2	16	1.56	4.8	7
Massachusetts	5.4	13	32.2	7.4	8	1.17	3.4	35
Alabama	5.2	14	24.8	5.0	33	1.75	5.4	3
California	5.1	15	28.9	6.4	13	1.31	3.9	22
Idaho	5.0	16	25.6	5.3	24	1.56	4.8	7
South Carolina	5.0	16	25.2	5.2	27	1.60	4.9	6
Illinois	4.9	18	28.3	6.2	16	1.25	3.7	29
Delaware	4.8	19	28.7	6.3	14	1.17	3.4	35
Kansas	4.7	20	24.9	5.1	29	1.42	4.3	15
Wisconsin	4.7	20	28.5	6.2	15	1.11	3.2	37
Arizona	4.6	22	26.4	5.6	20	1.22	3.6	30
Washington	4.6	22	27.1	5.8	19	1.20	3.5	32
Michigan	4.5	24	25.1	5.1	28	1.29	3.8	25
Nebraska	4.5	24	25.3	5.2	26	1.31	3.9	22
Rhode Island	4.5	24	29.7	6.6	12	0.91	2.5	45
Montana	4.4	27	23.5	4.6	38	1.39	4.2	18
Iowa	4.2	28	25.7	5.3	23	1.08	3.1	39
Missouri	4.2	28	23.6	4.6	37	1.28	3.8	27
Kentucky	4.1	30	23.4	4.6	39	1.22	3.6	30
Nevada	4.1	30	22.4	4.3	41	1.33	4.0	21
Oklahoma	4.1	30	20.8	3.7	48	1.46	4.4	12
Pennsylvania	4.1	30	24.9	5.1	29	1.08	3.1	39
Mississippi	4.0	34	19.5	3.3	51	1.51	4.6	10

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State/Province/ Territory	Generosity Index		Indicator 1: Percentage of aggregate income donated 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)
Hawaii	3.9	35	25.4	5.2	25	0.96	2.6	44
Manitoba	3.9	35	25.9	5.4	22	0.89	2.4	47
New Hampshire	3.9	35	26.3	5.5	21	0.85	2.2	49
Ohio	3.9	35	23.7	4.7	36	1.08	3.1	39
Tennessee	3.8	39	19.0	3.1	56	1.48	4.5	11
Arkansas	3.7	40	19.5	3.3	51	1.38	4.1	19
Indiana	3.6	41	21.0	3.8	46	1.19	3.5	33
Texas	3.6	41	19.1	3.2	55	1.36	4.1	20
Wyoming	3.6	41	15.9	2.1	59	1.66	5.1	4
Florida	3.5	44	19.2	3.2	53	1.27	3.7	28
Alberta	3.4	45	23.9	4.7	35	0.78	2.0	52
Saskatchewan	3.4	45	24.9	5.1	29	0.72	1.8	56
Maine	3.3	47	23.0	4.4	40	0.84	2.2	50
Ontario	3.3	47	24.1	4.8	34	0.73	1.8	55
Prince Edward Island	3.3	47	24.9	5.1	29	0.63	1.5	57
Vermont	3.2	50	21.6	4.0	44	0.89	2.4	47
British Columbia	3.0	51	21.7	4.0	43	0.75	1.9	54
New Mexico	3.0	51	19.2	3.2	53	0.99	2.7	43
Louisiana	2.9	53	17.9	2.8	57	1.06	3.0	42
Alaska	2.6	54	17.7	2.7	58	0.91	2.5	45
Nova Scotia	2.6	54	22.2	4.2	42	0.53	1.1	59
South Dakota	2.6	54	14.9	1.8	62	1.19	3.5	33
New Brunswick	2.5	57	20.7	3.7	49	0.57	1.2	58
Newfoundland & Labrador	2.3	58	20.9	3.8	47	0.44	0.8	60
Quebec	2.1	59	21.2	3.9	45	0.30	0.3	62
North Dakota	2.0	60	15.3	1.9	61	0.82	2.1	51
Yukon	2.0	60	20.5	3.6	50	0.32	0.4	61
West Virginia	1.6	62	13.3	1.3	63	0.78	2.0	52
Northwest Territories	1.1	63	15.5	2.0	60	0.27	0.2	63
Nunavut	0.0	64	9.3	0.0	64	0.22	0.0	64

## Notes

1) For each indicator, cases may arise where different jurisdictions receive the same score even though their underlying data is different. This occurs because the scores are rounded to one decimal place.

2) Due to rounding, the Generosity Index scores may not equal the average of the two indicator scores as they appear in this table. Also, the rankings for indicators 1 and 2 are based on the indicators' actual values not scores, whereas the rankings for the Generosity Index are based on the overall scores.

Sources: Canada Revenue Agency (2013a); Statistics Canada (2013a); United States, Bureau of Economic Analysis (2013a); United States, Internal Revenue Service (2013); calculations by authors.

income donated to charity in each jurisdiction, the Generosity Index recognizes the magnitude of charitable donations eligible for income tax deduction. The results indicate that, in recent years, a smaller proportion of Canadians are generally giving to charity and the amount given makes up an increasingly smaller proportion of aggregate income. 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 ability of Canadian charities to improve the quality of life in their communities and beyond.

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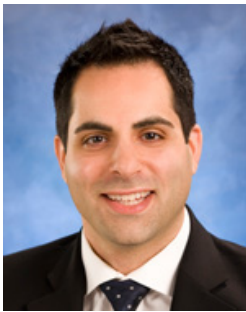
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