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# Generosity in Canada and the United States: *The 2008 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 incomes donated to charity (i.e., the depth of generosity).
- The provinces with the highest percentage of tax filers who donated to charity during the 2006 tax year are Manitoba (28.1%) and Ontario (26.7%). The province with the lowest percentage of tax filers who donated to charity is Newfoundland & Labrador (21.6%).
- The provinces that donated the highest percentage of aggregate income to charity during the 2006 tax year are Manitoba (1.14%) and Ontario (0.92%). The province that donated the lowest percentage of its aggregate income to charity is Quebec (0.33%).
- Though the extent of charitable giving fell in almost every Canadian province from 1996–2006, the percentage of aggregate personal income donated in Canada has increased.
- A higher percentage of tax filers donated to charity in the United States (29.7%) compared to Canada (24.7%) during the 2006 tax year. Similarly, Americans gave a higher percentage of their aggregate income to charity than Canadians, at 1.66% and 0.76%, respectively.
- The extent of generosity varies significantly among US states and Canadian provinces and territories. Only Manitoba, Canada's top-ranked province, falls into the top half of subnational donors among all provinces, territories, and states during the 2006 tax year.
- In terms of the percentage of aggregate income donated, Canadian provinces and territories fall behind every US state except for North Dakota, South Dakota, Alaska, and West Virginia during the 2006 tax year.
- US jurisdictions top the Generosity Index rankings. Utah places first (8.8 out of 10.0), followed by Maryland (7.6 out of 10.0) and Washington, DC (6.5 out of 10.0). The highest-scoring Canadian province is Manitoba (3.9 out of 10.0), but its performance ranks only 37<sup>th</sup> overall out of 64 North American jurisdictions. The three Canadian territories rank at the bottom of the list.

## Introduction

Interest in the charitable sector is heightened each year as the holiday season approaches. The charitable sector depends on the generosity of thousands of 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 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 in previous years, the 2008 index reveals a substantial generosity gap between these 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.<sup>2</sup> 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.<sup>3</sup> The jurisdictions included in the index are the 10 Canadian provinces and three territories, the 50 US states, and Washington, D.C. The data used is from the 2006 tax year—the most recent year for which data is available for both Canada and the

**Table 1: Canadian Results and Rankings for the 2006 Tax Year**

Province	Percent of returns with charitable donations		Province	Percent of income donated		Province	Average charitable donation	
	%	Rank (out of 13)		%	Rank (out of 13)		Amount (in dollars)	Rank (out of 13)
British Columbia	23.4	7	British Columbia	0.84	5	British Columbia	1,713	4
Alberta	25.0	5	Alberta	0.86	4	Alberta	2,057	1
Saskatchewan	26.0	4	Saskatchewan	0.91	3	Saskatchewan	1,440	6
Manitoba	28.1	1	Manitoba	1.14	1	Manitoba	1,734	3
Ontario	26.7	2	Ontario	0.92	2	Ontario	1,746	2
Quebec	22.3	9	Quebec	0.33	11	Quebec	613	13
New Brunswick	22.9	8	New Brunswick	0.76	6	New Brunswick	1,291	7
Nova Scotia	23.9	6	Nova Scotia	0.73	8	Nova Scotia	1,263	8
Prince Edward Island	26.4	3	Prince Edward Island	0.76	7	Prince Edward Island	1,075	11
Newfoundland & Labrador	21.6	10	Newfoundland & Labrador	0.49	9	Newfoundland & Labrador	944	12
Yukon	20.7	11	Yukon	0.38	10	Yukon	1,174	10
Northwest Territories	17.3	12	Northwest Territories	0.29	12	Northwest Territories	1,213	9
Nunavut	10.8	13	Nunavut	0.25	13	Nunavut	1,549	5
Canada	24.7		Canada	0.76		Canada	1,470	

Sources: Canada Revenue Agency, 2008a; Statistics Canada, 2008a; calculations by the authors.

**Table 2: Change in Canadian Generosity by Province, 1996 to 2006**

	Percent of returns with charitable donations (%)				Percent of income donated (%)			
	1996	2001	2006	% change 1996-2006	1996	2001	2006	% change 1996-2006
British Columbia	23.1	22.7	23.4	1.2	0.62	0.69	0.84	35.4
Alberta	26.5	24.0	25.0	(5.8)	0.71	0.72	0.86	21.4
Saskatchewan	28.4	26.7	26.0	(8.4)	0.77	0.80	0.91	17.0
Manitoba	29.4	28.0	28.1	(4.2)	0.79	0.83	1.14	43.8
Ontario	28.4	27.3	26.7	(6.0)	0.71	0.79	0.92	29.1
Quebec	25.5	22.8	22.3	(12.6)	0.30	0.31	0.33	10.1
New Brunswick	24.9	23.2	22.9	(8.0)	0.67	0.68	0.76	14.1
Nova Scotia	25.3	22.8	23.9	(5.3)	0.54	0.55	0.73	36.2
Prince Edward Island	29.4	28.9	26.4	(10.3)	0.63	0.70	0.76	19.8
Newfoundland & Labrador	21.9	20.6	21.6	(0.9)	0.48	0.57	0.49	2.4
Yukon	14.8	17.1	20.7	40.0	0.33	0.25	0.38	15.2
Northwest Territories (including Nunavut)	14.3	15.0	14.9	4.5	0.24	0.26	0.27	13.0

Sources: Revenue Canada, 1998; Canada Revenue Agency, 2008a, 2008b; Statistics Canada, 2008a; calculations by the authors.

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 ranks first among the provinces in terms of the proportion of tax filers who donated to charity (28.1%), followed by Ontario (26.7%), Prince Edward Island (26.4%), Saskatchewan (26.0%), and Alberta (25.0%). The provinces with the lowest percentage of tax filers who donated to charity are Newfoundland & Labrador (21.6%) and Quebec (22.3%). Among the territories, the percentage of tax filers who donated to

charity ranges between 10.8% in Nunavut and 20.7% in the Yukon.

Manitoba and Ontario also top the list for donating the highest percentage of aggregate personal income to charity. Manitoba gave 1.14% of aggregate income to charity, followed by Ontario and the Western provinces (Saskatchewan, Alberta, and British Columbia). Quebec ranks last among the provinces, having donated 0.33% of aggregate income to charity—less than one-third the rate of Canada's top-ranked province, Manitoba.

Though not used to calculate the Generosity Index, data on average charitable donations is also provided for interest. Alberta made the highest average charitable donation



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(\$2,057) among the provinces and territories, followed by Ontario (\$1,746) and Manitoba (\$1,734). As in previous years, Quebec ranks last in Canada for its average charitable donation of \$613—less than half the national average of \$1,470.

## Canadian giving trends from 1996–2006

Table 2 presents the change in Canadian generosity, by province, over the past decade. What is most striking about these trends is that the extent of charitable giving fell in almost every Canadian province. British Columbia was the only province to see a slight increase (of 1.2%) in the percentage of tax filers donating to charity. The provinces that experienced the most pronounced drops in the percentage of tax filers donating to charity are Quebec (decreasing 12.6%) and Prince Edward Island (decreasing 10.3%). The only provinces that experienced decreases lower than 5.0% in the extent of charitable giving are Manitoba (decreasing 4.2%) and Newfoundland & Labrador (decreasing 0.9%). In contrast to the provinces, the territories saw increases in the extent of charitable giving, led by the Yukon (increasing 40.0%) and the Northwest Territories including Nunavut (increasing 4.5%).

On the other hand, all Canadian provinces recorded increases in the percentage of aggregate income donated to charity between 1996 and 2006. The increase is most striking in Manitoba and Nova Scotia, where the percentage of aggregate income donated to charity grew by 43.8% and 36.2%, respectively. British Columbia and

Ontario also saw significant increases in the depth of charitable giving, each recording increases above 25.0% at 35.4% and 29.1%, respectively. In sharp contrast, Newfoundland & Labrador recorded less than 5.0% growth in the percentage of aggregate income being donated to charity.

## 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 five percentage points higher: 29.7% of US tax filers donate to charity, compared to 24.7% of Canadians.

The gap between these two countries widens significantly when considering the depth of the generosity of each. In 2006, Americans gave 1.66% of their aggregate income to charity, with donations totaling US\$182 billion. This rate of giving is more than double that of Canadians, who gave 0.76% of aggregate income (CA\$8.4 billion in total) to charity in 2006.<sup>4</sup> If Canadians had given, in aggregate, the same percentage of their incomes to charity as Americans did, the Canadian charitable sector would have received private donations worth an additional \$9.8 billion.

## Subnational differences

The depth of 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 (i.e., the percentage of tax filers who

donated to charity, and the aggregate level of income donated).

Like last year, Maryland has the highest percentage of tax filers who donated to charity (43.5%), followed by New Jersey (39.9%) and Connecticut (39.5%). Only Manitoba, Canada's top-ranked province on this measure, made it into the top half of the list, ranking 27<sup>th</sup> out of 64 jurisdictions.

Canadian provinces and territories do far worse than US jurisdictions when comparing the depth of charitable giving, falling behind almost every single US state in terms of the percentage of income donated. All US states, with the exception of North Dakota, South Dakota, Alaska, and West Virginia, gave a higher percentage of aggregate income to charity than any Canadian province. In Utah, the aggregate income donated to charity was 3.84%—the highest amongst US states and Canadian provinces. In contrast, the aggregate income donated in Manitoba, Canada's top-ranked province on this measure, was just 1.14%—less than a third the amount donated in Utah.

While not included in the calculations of 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\$4,403—almost three times more than the average Canadian donation of CA\$1,470. Wyoming, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$10,021—almost five times more than the average donation of CA\$2,057 in Alberta, Canada's top-performing province on this measure. Even in

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

State/Province	Percent of returns with charitable donations	Rank for percent of returns with charitable donations	Percent of income donated	Rank for percent of income donated	Average charitable donation (local currency—dollars)	Rank for average charitable donation
Alabama	27.2	30	2.08	5	5,352	8
Alaska	20.8	56	1.11	50	4,048	28
Arizona	32.2	16	1.64	23	3,900	34
Arkansas	20.8	55	1.63	24	5,279	9
California	32.9	14	1.69	17	4,633	17
Colorado	34.6	9	1.66	20	4,046	29
Connecticut	39.5	3	1.57	27	4,166	23
Delaware	32.4	15	1.65	22	4,104	26
District of Columbia	36.1	5	2.15	3	7,023	3
Florida	26.9	33	1.70	16	4,882	12
Georgia	33.9	11	2.20	2	4,782	14
Hawaii	28.3	26	1.45	36	3,807	37
Idaho	29.0	24	1.94	10	4,627	18
Illinois	31.1	20	1.53	30	4,039	30
Indiana	24.9	44	1.46	35	3,993	32
Iowa	27.0	32	1.35	41	3,523	44
Kansas	26.3	36	1.71	15	4,800	13
Kentucky	26.1	37	1.48	34	3,863	36
Louisiana	19.4	58	1.34	42	5,070	11
Maine	25.9	40	1.15	47	2,962	50
Maryland	43.5	1	2.11	4	4,392	20
Massachusetts	36.3	4	1.49	33	3,880	35
Michigan	31.4	19	1.57	26	3,576	42
Minnesota	35.7	7	1.67	18	3,652	40
Mississippi	21.0	53	1.79	12	5,422	7
Missouri	26.0	38	1.53	31	4,083	27
Montana	25.2	42	1.42	38	3,543	43
Nebraska	27.1	31	1.65	21	4,378	21
Nevada	30.4	23	1.53	29	4,021	31
New Hampshire	30.5	22	1.19	44	3,086	49
New Jersey	39.9	2	1.44	37	3,460	46
New Mexico	21.0	54	1.23	43	3,758	38
New York	34.0	10	1.83	11	5,074	10

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<b>State/Province</b>	<b>Percent of returns with charitable donations</b>	<b>Rank for percent of returns with charitable donations</b>	<b>Percent of income donated</b>	<b>Rank for percent of income donated</b>	<b>Average charitable donation (local currency—dollars)</b>	<b>Rank for average charitable donation</b>
North Carolina	31.8	18	1.97	9	4,418	19
North Dakota	15.8	62	1.00	51	4,148	24
Ohio	27.9	28	1.38	39	3,394	47
Oklahoma	25.2	41	2.00	8	6,001	4
Oregon	33.7	12	1.66	19	3,590	41
Pennsylvania	27.7	29	1.38	40	3,743	39
Rhode Island	33.3	13	1.16	45	2,698	51
South Carolina	28.9	25	2.03	6	4,694	16
South Dakota	16.0	61	1.12	49	4,709	15
Tennessee	21.9	50	1.76	13	5,732	6
Texas	21.2	52	1.49	32	5,742	5
Utah	36.0	6	3.84	1	7,495	2
Vermont	24.0	45	1.16	46	3,302	48
Virginia	35.1	8	1.75	14	4,220	22
Washington	30.5	21	1.54	28	4,113	25
West Virginia	14.3	63	0.86	54	3,926	33
Wisconsin	31.8	17	1.57	25	3,468	45
Wyoming	17.4	59	2.02	7	10,021	1
British Columbia	23.4	47	0.84	56	1,713	55
Alberta	25.0	43	0.86	55	2,057	52
Saskatchewan	26.0	39	0.91	53	1,440	57
Manitoba	28.1	27	1.14	48	1,734	54
Ontario	26.7	34	0.92	52	1,746	53
Quebec	22.3	49	0.33	62	613	64
New Brunswick	22.9	48	0.76	57	1,291	58
Nova Scotia	23.9	46	0.73	59	1,263	59
Prince Edward Island	26.4	35	0.76	58	1,075	62
Newfoundland & Labrador	21.6	51	0.49	60	944	63
Yukon	20.7	57	0.38	61	1,174	61
Northwest Territories	17.3	60	0.29	63	1,213	60
Nunavut	10.8	64	0.25	64	1,549	56

Sources: United States Internal Revenue Service, 2008a; Canada Revenue Agency, 2008a; Statistics Canada, 2008a; Bureau of Economic Analysis, 2008; calculations by the authors.



**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)	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Utah	8.8	1	36.0	7.7	6	3.84	10.0	1
Maryland	7.6	2	43.5	10.0	1	2.11	5.2	4
District of Columbia	6.5	3	36.1	7.7	5	2.15	5.3	3
Georgia	6.2	4	33.9	7.1	11	2.20	5.4	2
Connecticut	6.2	5	39.5	8.8	3	1.57	3.7	27
New Jersey	6.1	6	39.9	8.9	2	1.44	3.3	37
Virginia	5.8	7	35.1	7.4	8	1.75	4.2	14
Minnesota	5.8	8	35.7	7.6	7	1.67	3.9	18
New York	5.7	9	34.0	7.1	10	1.83	4.4	11
Massachusetts	5.6	10	36.3	7.8	4	1.49	3.4	33
North Carolina	5.6	11	31.8	6.4	18	1.97	4.8	9
Colorado	5.6	12	34.6	7.3	9	1.66	3.9	20
Oregon	5.5	13	33.7	7.0	12	1.66	3.9	19
California	5.4	14	32.9	6.7	14	1.69	4.0	17
Delaware	5.3	15	32.4	6.6	15	1.65	3.9	22
South Carolina	5.2	16	28.9	5.5	25	2.03	5.0	6
Arizona	5.2	17	32.2	6.5	16	1.64	3.9	23
Idaho	5.1	18	29.0	5.6	24	1.94	4.7	10
Alabama	5.1	19	27.2	5.0	30	2.08	5.1	5
Wisconsin	5.1	20	31.8	6.4	17	1.57	3.7	25
Michigan	5.0	21	31.4	6.3	19	1.57	3.7	26
Illinois	4.9	22	31.1	6.2	20	1.53	3.6	30
Washington	4.8	23	30.5	6.0	21	1.54	3.6	28
Nevada	4.8	24	30.4	6.0	23	1.53	3.6	29
Rhode Island	4.7	25	33.3	6.9	13	1.16	2.5	45
Oklahoma	4.6	26	25.2	4.4	41	2.00	4.9	8
Florida	4.5	27	26.9	4.9	33	1.70	4.0	16
Nebraska	4.4	28	27.1	5.0	31	1.65	3.9	21
Kansas	4.4	29	26.3	4.7	36	1.71	4.1	15
Hawaii	4.3	30	28.3	5.3	26	1.45	3.4	36
New Hampshire	4.3	31	30.5	6.0	22	1.19	2.6	44
Ohio	4.2	32	27.9	5.2	28	1.38	3.2	39
Pennsylvania	4.2	33	27.7	5.2	29	1.38	3.1	40

**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)	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Missouri	4.1	34	26.0	4.6	38	1.53	3.6	31
Kentucky	4.0	35	26.1	4.7	37	1.48	3.4	34
Iowa	4.0	36	27.0	4.9	32	1.35	3.1	41
Manitoba	3.9	37	28.1	5.3	27	1.14	2.5	48
Indiana	3.8	38	24.9	4.3	44	1.46	3.4	35
Montana	3.8	39	25.2	4.4	42	1.42	3.3	38
Tennessee	3.8	40	21.9	3.4	50	1.76	4.2	13
Mississippi	3.7	41	21.0	3.1	53	1.79	4.3	12
Maine	3.6	42	25.9	4.6	40	1.15	2.5	47
Wyoming	3.5	43	17.4	2.0	59	2.02	4.9	7
Arkansas	3.5	44	20.8	3.1	55	1.63	3.9	24
Ontario	3.4	45	26.7	4.9	34	0.92	1.9	52
Texas	3.3	46	21.2	3.2	52	1.49	3.5	32
Vermont	3.3	47	24.0	4.0	45	1.16	2.5	46
Saskatchewan	3.2	48	26.0	4.6	39	0.91	1.8	53
Prince Edward Island	3.1	49	26.4	4.8	35	0.76	1.4	58
Alberta	3.0	50	25.0	4.3	43	0.86	1.7	55
New Mexico	2.9	51	21.0	3.1	54	1.23	2.7	43
Louisiana	2.8	52	19.4	2.6	58	1.34	3.0	42
British Columbia	2.7	53	23.4	3.8	47	0.84	1.7	56
Alaska	2.7	54	20.8	3.0	56	1.11	2.4	50
Nova Scotia	2.7	55	23.9	4.0	46	0.73	1.3	59
New Brunswick	2.6	56	22.9	3.7	48	0.76	1.4	57
South Dakota	2.0	57	16.0	1.6	61	1.12	2.4	49
Newfoundland & Labrador	2.0	58	21.6	3.3	51	0.49	0.7	60
Quebec	1.9	59	22.3	3.5	49	0.33	0.2	62
North Dakota	1.8	60	15.8	1.5	62	1.00	2.1	51
Yukon	1.7	61	20.7	3.0	57	0.38	0.4	61
West Virginia	1.4	62	14.3	1.1	63	0.86	1.7	54
Northwest Territories	1.0	63	17.3	2.0	60	0.29	0.1	63
Nunavut	0.0	64	10.8	0.0	64	0.25	0.0	64

Sources: United States Internal Revenue Service, 2008a; Canada Revenue Agency, 2008a; Statistics Canada, 2008a; Bureau of Economic Analysis, 2008; calculations by the authors.



Rhode Island, the lowest-ranked US state, the average donation (US\$2,698) is nearly \$600 more than the average donation in Alberta. These differences are more pronounced when currency differences are taken into account.<sup>5</sup>

## The 2008 Generosity Index

Table 4 presents the overall results of the 2008 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 the previous year, the top-ranked jurisdiction is Utah, with an overall index score of 8.8 out of 10.0. Maryland ranks second with an overall score of 7.6, and Washington, D.C. ranks third with an overall score of 6.5. Canada's top-ranked province, Manitoba, is 37<sup>th</sup> overall, scoring 3.9 on the 2008 Generosity Index. Quebec ranks last among Canadian provinces, placing 59<sup>th</sup> overall with a score of 1.9. The three territories fall at the very bottom of the list, placing 61<sup>st</sup> (Yukon), 63<sup>rd</sup> (Northwest Territories), and 64<sup>th</sup> (Nunavut). Nunavut places last with a score of 0.0 out of 10.0, while the Northwest Territories and Yukon score 1.0 and 1.7 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 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). There was a minor change in the Canadian data used for this year's Generosity Index since the CRA changed its definition of charitable contributions in the 2006 tax year to include government gifts and cultural and ecological gifts. 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 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, 2008b).

2 Aggregate personal income is the sum of the total income earned by every individual in each jurisdiction considered for the index. There are currently more than 80,000 charities 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-receiptable contributions.

3 The value of donations is excluded from the Generosity Index because it is a poor estimate of individual generosity that favors relatively wealthy provinces over relatively poor provinces. 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 underestimate American charitable donations due to differences in the Canadian and US tax systems. In the US, tax filers

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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 2006, CA\$1.00 was worth US\$0.882 (Statistics Canada, 2008b).

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